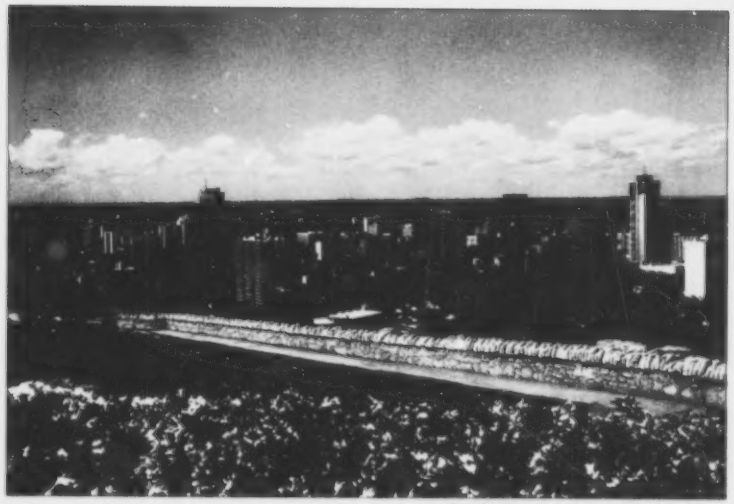
The Corporation of the

CITY OF HAMILTON

Hamilton, Ontario



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Summaries of the

1990 CURRENT ESTIMATES

1990 - 1994 CAPITAL PROGRAM

1989 FINANCIAL REPORT

Treasury Department

90-05738/

THE CORPORATION OF THE CITY OF HAMILTON

MEMBERS OF THE 1990 COUNCIL

MAYOR

Robert M. Morrow

ALDERMEN

Ward 1 - T. Cooke M. Kiss	Ward 3 - B. Hinkley D. Drury	Ward 5 - D. Agostino F. Lombardo	Ward 7 - H. Merling J. Gallagher
Ward 2 - V. J. Agro W. M. McCulloch	Ward 4 - G. Copps D. Christopherson	Ward 6 - J. Smith T. Jackson	Ward 8 - D. Ross T. Murray

OFFICERS OF THE TREASURY

E. C. Matthews, B.A., C.A.
Treasurer

FINANCE DIVISION

I. R. Hammel, A.M.C.T.
Manager of Accounting

N. R. Adhya, B.Comm., C.M.A.
Manager of Budgets

T. W. Daw, C.M.A.
Manager of Revenues

OTHER DIVISIONS

T. Bradley, P.M.M.
Manager of Purchasing

G. DiBacco
Supervisor of City Garage

AUDITOR
Pannell Kerr MacGillivray
Chartered Accountants

BANKER
Canadian Imperial Bank
of Commerce

THE CORPORATION OF THE CITY OF HAMILTON

CHIEF ADMINISTRATIVE OFFICE
L. Sage, H.B.A.

DEPARTMENTS

Building
L. King, P.Eng.

Clerk
K. E. Avery

Community Development
E. W. Kowalski

Culture and Recreation
R. C. Sugden, R.D.M.R.

Fire
G.C. Baker

Human Resources
J. Johnston

Information Systems
J. G. Hindson, P.Eng.

Property
D. W. Vyce, A.A.C.I.

Public Works
J. G. Pavelka, P.Eng.

Solicitor
P. Noé Johnson, B.A.,M.A.,L.L.B.

Traffic
M. F. Main, P.Eng.

Treasury
E. C. Matthews, B.A., C.A.

LOCAL BOARDS

Hamilton Public Library
J. McAnanama, B.A., B.L.S., M.B.A.

Parking Authority for the City of Hamilton
P. G. Baker, H.B.A.

Hamilton Entertainment and Convention Facilities,Inc.

G. Macaluso, B.A.

EDUCATION

The Board of Education
for the City of Hamilton
K. A. Rielly, B.A., B.Ed., M.Sc.(Ed.)

The Hamilton-Wentworth Roman Catholic
Separate School Board
P. J. Brennan, B.A., M.Ed.

THE CORPORATION OF THE CITY OF HAMILTON

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"T H I S I S H A M I L T O N"

HISTORY OF HAMILTON

The history of Hamilton is one of Loyalist settlers engaged in agriculture, commerce, and heavy industry centering around a strategic position at the western tip of Lake Ontario.

In the summer of 1669, Rene Robert Cavelier, Sieur de La Salle, discovered Burlington Bay. Settlement of this area did not really commence, however, until more than one hundred years later. Members of the United Empire Loyalists have been cited as the first settlers who migrated north to this new, untouched, frontier.

On June 18, 1812, the United States declared war on these British Loyalists in an attempt to claim Upper Canada and beyond, as part of the U.S.A. After the Treaty of Ghent was signed, marking the end of the war, migration to Canada increased. Captain George Hamilton was among this flock of new settlers and after a mere two years, he converted a scattered collection of homes into a town bearing his name.

The turning point for the Town of Hamilton occurred when the Burlington Bay Canal, completed in 1825, connected Hamilton with Lake Ontario making Hamilton an excellent centre for receiving goods and distributing them through the hinterland area. Wheat and other agricultural products from the surrounding environs were purchased here by merchants and transported by boat through the harbour, while manufactured goods were imported for sale to the agriculturalists. In anticipation of increased business merchants, professionals and industrialists from near and far either relocated or expanded into Hamilton. This influx of trade and commerce aided the town to establish itself as a port in Southern Ontario which is now the focus of Hamilton's economy.

Settlement continued rapidly into the 19th Century with the acceleration of wheat exports and other business, and by 1846, the town had become a city with a population of 6,832. In January 1847, the first election was held under the provision of the new City charter and Hamilton's first Mayor, Colin C. Ferrie, was appointed. In 1854, the Great Western Railway completed the first railroad line constructed through the core of the downtown section. Hence, goods could conveniently be transported via rail, road or water. This marked the beginning of an era for Hamilton; as it was no longer considered a small port, but rather a city possessing wealth in numbers and also in a variety of forms of transportation.

Manufacturing felt its first expansive boost in 1878 with the imposition of the National Policy. No longer could cheap manufactured goods flow freely across the border from the United States. Instead, some American firms moved into Canada to maintain their markets, while the foundries and mills in operation before 1878 expanded to handle the increased demand for their goods caused by the reduction of competition. The Hamilton area was favoured because of its central location with respect to sources of raw materials and consumer markets. By 1899, cheap electric power and the fine transportation system by boat, rail and radial lines were also factors in the continued growth of industry in the area.

"T H I S I S H A M I L T O N"

HAMILTON TODAY

The population of Hamilton has grown to approximately 307,000 and takes up over 38,000 acres of land above and below the Niagara escarpment. The land below the escarpment bordering on Lake Ontario holds much of the industry, commerce and highrise offices, residential buildings, along with the older residential structures. The area above the escarpment, commonly referred to as "the mountain", has served to accommodate residential expansion. For the mountain residential area of 4,258.9 hectares and a population of over 112,000 and growing, there are recreation complexes, hospitals, library facilities and community centres. Of the many shopping centres, Limeridge Mall, with 1 million square feet of retail space, 204 stores and services, 4,000 free parking spaces and weekly traffic of 150 to 200 thousand, is the largest in the Region.

The focus on industry in Hamilton traditionally has been steel. The two major employers in the Hamilton area are Dofasco (Dominion Foundries and Steel) and Stelco (The Steel Company of Canada)which employ 12,000 and 10,300 individuals respectively. Founded in 1910, Stelco has a coverage of approximately 1,000 acres and annual raw steel capacity, at the Hamilton location, of six million tons. Dofasco, which has been established since 1912, has now become the largest steel manufacturer in Canada after a recent acquisition. Both companies have established continuous cast operations. Dofasco production includes consumer durables and construction materials, whereas Stelco has a reputation as being more diverse in its industrial output. Together these steel producers account for over 60% of the nation's steel. Both companies are leaders in technology and research and have had a tremendous impact on Hamilton directly and indirectly for almost eighty years. Presently the steel industry and related businesses account for 33% of the local economy. This steel economic dependence has declined in recent years due to progressive diversification into other sectors including health. Summarized below is a list of the largest employers (in terms of employees) operating in Hamilton:

	Employer	Approximate Number of Employees
1.	Dofasco Inc.	12,000
2.	Stelco Inc.	10,300
3.	Hamilton Board of Education	6,000
4.	Chedoke-McMaster Hospitals	5,700
5.	Regional Municipality of Hamilton-Wentworth	4,100
6.	McMaster University	3,500
7.	Hamilton Civic Hospitals	2,750
8.	St. Joseph's Hospital	2,600
9.	Hamilton-Wentworth Separate School Board	2,550
10.	City of Hamilton	2,300
11.	Camco Inc. - Major Electrical Appliances	1,700
12.	Westinghouse Canada-Electrical and Mechanical	1,640
13.	J. I. Case - Agricultural Machinery	1,560
14.	Proctor and Gamble - Detergents and Soaps	1,500
15.	Bell Canada	1,200
16.	St. Peter's Hospital	1,200
17.	Mohawk College	1,110
18.	Sears Canada Inc. - Department Store	1,050

RENEWAL OF HAMILTON'S DOWNTOWN CENTRE

As previously stated, Hamilton's economy has been shifting from that of primarily an industrial and manufacturing city to one that is more service oriented. This increase in the service sector has been helped by the rapid transformation of the downtown core by an urban renewal project which was initiated in 1967, Canada's centennial year. Between 1972 and 1989 more than $300 million has been invested in this urban redevelopment. This investment has provided for the construction of Lloyd D. Jackson Square, an ultra-modern shopping centre with adjacent office towers, the well-known Hamilton Place Theatre Auditorium and the Hamilton Art Gallery. The new homes of the Central Library and Hamilton Market, in the Square, were completed and opened in 1980, while 1981 witnessed the additions to the development of the Hamilton Convention Centre/Provincial Office Tower to complement the other specialized service facilities completed during this redevelopment.

The Hamilton Convention Centre, complete with total exhibit space of 40,000 square feet, a banquet hall with seating and facilities to serve 1,900 patrons, and 13 meeting rooms of various sizes, opened in June 1981. This facility was built at a cost of 16.7 million dollars with the Province of Ontario contributing 5.1 million dollars toward the cost. In addition, the Province has constructed a 14 storey office building above the Convention Centre to provide office space for the various Provincial Ministries and as an interim measure, office space for the Regional Municipality of Hamilton-Wentworth administration departments.

The Standard Life Centre, Phase IV of Lloyd D. Jackson Square, provides an additional 400,000 square feet of office space and approximately 100,000 square feet of retail commercial area. In addition, the Victor K. Copps Trade Centre/Arena facility and the Sheraton Hamilton Hotel, were both completed in 1985.

The Victor K. Copps Trade Centre/Arena facility (Copps Coliseum), at an estimated cost of 41.3 million dollars, contains over 18,000 arena seats and has 60,000 square feet of exhibition space which can be increased to over 87,000 square feet with the inclusion of the ice surface. The Federal Government contributed 4 million dollars and the Province of Ontario contributed the same amount by stages. Connected to the Sheraton Hamilton Hotel complex and Lloyd D. Jackson Square, it increases the amount of retail space in the development by 33,000 square feet. The Trade Centre/Arena, which is located at the south-east corner of Bay and York Streets, has state-of-the-art facilities for sporting events, major convention sessions, concerts, exhibitions and trade shows. In the spring of 1990 Copps Coliseum hosted the Memorial Cup which followed on the successful heals of 1989 events such as the visit of Lech Walesa, the Polish Solidarity leader and Nobel Prize winner, singing sensation Julio Iglesias and international hockey (Canada's National Team vs Soviet Union Olympic Team). There's more, as anticipation grows with the preparation to host the 1991 Labatt's Brier Canadian Curling championship. The entire downtown area benefits from the increased exposure brought upon by the Trade Centre/Arena which, it is hoped, will be home to a National Hockey League franchise. Copps Coliseum has consistently proven to be one of the most successful facilities of its kind in North America. The Hamilton Entertainment and Convention Facilities Inc. which manages and operates the Convention Centre, Hamilton Place and Copps Coliseum provided activities for 1.2 million participants in 1989 and according to a recent McMaster University study this entertainment trio provides an annual economic benefit to the City in the range of $145 million.

RENEWAL OF HAMILTON'S DOWNTOWN CENTRE - (Continued)

The Sheraton Hamilton Hotel, with 302 rooms and 18 floors, is a welcome addition to the Lloyd D. Jackson Square development. It has 4 lounges/restaurants, banquet facilities for 500 and 25,000 square feet of retail space. Well situated in the development, it is connected to Lloyd D. Jackson Square, Standard Life Centre, Victor K. Copps Trade Centre/Arena and by an overhead covered pedestrian walkway to the Hamilton Convention Centre. The recently renovated Royal Connaught Hotel with 207 rooms and redecorated Holiday Inn with 219 rooms all located within a 5 minute walking distance of the above facilities assist with the accommodation of various special events. These facilities have largely enhanced the attractiveness of Hamilton for major conventions and conferences, which in 1989 totalled 187 conventions, 65,000 delegates and 55,000 visitors.

The Downtown Action Plan evolved in the expectation of renewing the current downtown core. The Community Development and Public Works Departments are working together with the Business Improvement Area (B.I.A.) to improve the appearance and accessibility of the downtown area. A closure to motorists of the south branch of King Street has been completed in order to establish a transit/pedestrian mall available only to buses during restricted hours. Sidewalks have been widened and their surface changed from concrete to interlocking bricks. Even the street lights have been upgraded to an attractive wrought iron design.

The redeveloped Gore Park provides a victorian garden, an amphitheatre, an in the area near the cenotaph, both grassed and hard surface areas. Extensive use of greenery has been made, particularly with the planting of over two hundred trees. The area north of Gore Park has been expanded to include the entire Central Business District, providing new sidewalks, lighting, trees, benches, bicycle racks and waste receptacles.

The Facade Improvement Programme commenced in 1986, providing low interest loans to owners of commercial properties located in approved business improvement areas. This will be a continuous program that will rehabilitate building exteriors as well as improve business facades, including store fronts and signage.

In other recent developments, the Canadian Imperial Bank of Commerce completed the first of their twin banking and office complexes in 1987, on the site of their former bank building in the heart of the City's downtown core. Construction is well underway on the second and final C.I.B.C. $33 million office tower which has an expected occupancy date of the fall in 1990. In addition, in conjunction with the proposed major expansion of the Eaton's department store next to the Lloyd D. Jackson Square complex, a 7.2 million dollar Parkade was completed in late 1987 to accommodate present and future parking needs in the downtown area. Another pedestrian walkway has been completed linking this Parkade with the new 120 shop Eaton's Centre mall adjacent to their $100 million store. Further development includes permanent regional offices and a new Journey's End Hotel in the downtown centre.

"T H I S I S H A M I L T O N"

HAMILTON AND SCOURGE

HAMILTON and SCOURGE are two armed merchant schooners from the War of 1812 on Lake Ontario, remarkably preserved in the depths of Lake Ontario for the past 177 years. The City of Hamilton obtained title to these vessels in 1980; an international museum is planned.

In 1990, the JASON Foundation for Education made the HAMILTON-SCOURGE Project the focus of its educational efforts; in April and May 250,000 schoolchildren in fourteen museums across North America watched the live action via satellite on closed circuit Television, while JASON, a remote operated vehicle, and its world-class crew completed scaled photography of HAMILTON and SCOURGE. The value of this in-kind donation -- including ship-to-shore and personnel donations from Canada Centre for Inland Waters -- is estimated at $9.5 million; the City supplied accommodations and a barge platform.

WATERFRONT PARKS DEVELOPMENT

Hamilton's Waterfront Development project involves the reformation of over 40 acres of city owned property in the west end of Hamilton Harbour into an exciting new recreational amenity for the residents of Hamilton-Wentworth and our tourists.

The development is intended to not only increase the level of accessibility and usefulness of a waterfront area that is now quite limited in it's activity and image but also to stimulate economic growth through accessory commercial and residential uses.

While environmental concerns and constraints have delayed the project over the past year, recent announcements by the Minister of the Environment, The Honourable James Bradley and Mayor Robert Morrow, regarding Provincial commitments to the remediation of these issues have put the project back on track.

The City has been working closely with the Hamilton Harbour Commission in developing a portion of the project, Pier 4 Park, in concert with the Hamilton Harbour Commission's marina expansion project. It is anticipated that this portion of our development will commence in 1991.

TRANSPORTATION IN HAMILTON

Hamilton's transportation needs are served by road, rail, water and air.

Over 100 million people live within a radius of 500 miles of Hamilton, and the City acts as the major distribution centre to the entire Niagara Peninsula. As such, the City is the hub of a series of nine Provincial highways which include two, four-lane, controlled access roads. These highways are used by a large number of transport companies to move goods to and from Hamilton and other centres in the Province of Ontario and in the States of New York, Ohio, Pennsylvania and Michigan. The City is served by the Canadian National Railway, the Canadian Pacific Railway, and the Toronto, Hamilton and Buffalo Railway which links the C.P.R. to the Penn Central System in the United States.

TRANSPORTATION IN HAMILTON - (Continued)

The port of Hamilton which can accommodate the largest ocean going vessels that transit the seaway has 10 shipping piers occupying 350 acres and 11,570 metres of modern dock facilities. Roll-on, roll-off terminal capabilities are available and help the port clear twelve million metric tonnes per year in and out of port. The Hamilton Harbour Commissioners marine dockyard offers a variety of facilities to the recreational boating community and takes pleasure in being able to serve it.

In order to facilitate the increase in trade and commerce in Hamilton, two major transportation facilities have recently been completed, namely the twinning of the Skyway Bridge and the Airport expansion. The Q.E.W. Skyway Bridge twinning further increases the accessibility between Hamilton-Wentworth industries and their markets. The established Hamilton Civic Airport's recent $48 million expansion included construction of an 8,000 foot east-west runway, expansion of current apron and taxiways as well as tripling the present terminal size. The benefit of such enlargement is to improve the access to national and international business communities for Hamilton businessmen.

Future transportation improvements include a new regional highway and the proposed extension of the full rapid transit service from Oakville to Hamilton. In June, 1990 ground breaking ceremonies are to take place on the Red Hill Creek Expressway, which will link the Q.E.W. highway in the east end of the City to the other major highway 403 on the west mountain, and expected to be completed by the year 1999. In using the rapid transit or the A.L.R.T. system, Hamilton hopes to upgrade the inter-regional transit services to the neighbouring Toronto area, as well as increase the accessibility to existing and planned business in the downtown core.

ARTS, FESTIVALS, CULTURAL AND EDUCATIONAL FACILITIES

Hamilton's natural setting is enhanced by the presence of the Royal Botanical Gardens. It has taken a prominent role as an institution on this continent and representing one of only five such gardens in the world. The physical aspect which visitors so appreciate, the garden and natural areas, are all part of this scientific and educational resource centre. It stands as something of a hybrid between an experimental station, a museum and a university, combined with the informal recreational aspects of a fine park system.

Hamilton has festivals and two of its largest festivals, the "Festival of Friends" and "It's Your Festival" attract several hundreds of thousands of visitors annually. "It's Your Festival" takes place on the Canada Day weekend and is recognized nationally as "Canada's Biggest Birthday Party". The "Festival of Friends" is one of the major tourist attractions in Hamilton and takes place in August. Both festivals contribute to the cultural development and economic expansion of Hamilton.

ARTS, FESTIVALS, CULTURAL AND EDUCATIONAL FACILITIES - (Continued)

In the area of culture, the Hamilton Art Gallery is the third largest art gallery in Ontario; Hamilton Place which is a world renowned theatre-auditorium; the Hamilton Philharmonic Orchestra with a core of 32 resident musicians; and the Hamilton Public Library with over 800,000 books, 6,000 records and 2,600 films and videos. There are 5 civic museums, the most noteworthy being Dundurn Castle, the historic home of Sir Allan Napier MacNab who was among other roles a Prime Minister of Upper Canada. Enhancing the diverse arts/cultural fibre of the city are the 5 theatre companies and Opera Hamilton which plays to Hamilton Place audiences with 3 annual major performances. One of the theatre companies Theatre Aquarius, broke ground in April, 1990 on their estimated $10 million theatre complex expected to be completed by September, 1991. The theatre complex land, located in the downtown core, was donated to the theatre company by the City of Hamilton, indicative of the commitment to the Arts by the City.

The century old McMaster University accommodates over 10,000 full-time students and many more thousands of part-time students. The university employs 1,000 faculty members and 2,500 support staff. McMaster has one of the world's first university campus nuclear research reactors and three libraries with a combined total 1.5 million volumes. McMaster has an international reputation in the area of health sciences for the innovative programs the school of medicine offers. In addition, the University's research centre is recognized for its contribution to medical science.

Mohawk College of Applied Arts & Technology is a diploma granting institution. With over 12,000 students enrolled in full-time courses and over 59,000 in part-time courses, it offers 60 post secondary, 32 retraining and 7 apprenticeship programmes. Courses include a variety of vocational instruction in industry, commerce, and languages.

The Hamilton-Wentworth Economic Development is responsible for promoting the City of Hamilton in Canada, the U.S.A. and overseas. As indicated above, there is much to promote in this busy metropolitan centre. The changes and improvements made in the City's structure from its agricultural and commercial beginnings make it a dynamic city in which to be involved, now and in the future.

The Corporation of the

CITY OF HAMILTON

SUMMARY OF THE

1990

CURRENT ESTIMATES

THE CORPORATION OF THE CITY OF HAMILTON

REPORT OF THE FINANCE AND ADMINISTRATION COMMITTEE

as approved by City Council May 3, 1990

To the Council of The Corporation of the City of Hamilton.

Members of Council:

The Finance And Administration Committee presents its FOURTEENTH Report for 1990 and respectfully recommends :

1. That leave be granted to introduce the following Bills:

   (a) Bill No. A-17 -- By-law No. 90-109 to Fix the Rates of Taxation for Municipal, Regional and School Purposes for the year 1990.

   (b) Bill No. A-18 -- By-law No. 90-110 to Fix the Rates of Taxation for Regional Purposes for the year 1990.

   (c) Bill No. A-19 -- By-law No. 90-111 to Fix the Rates of Taxation for School Purposes for the year 1990.

   (d) Bill No. A-20 -- By-law No. 90-112 to Fix the Rates of Taxation for Municipal (City) Purposes for the year 1990.

   (e) Bill No. A-21 -- By-law No. 90-113 to Levy an Annual Tax on Telephone Companies doing business in Ontario, respecting the Bell Telephone Company of Canada.

Respectfully submitted,

Brian Hinkley

ALDERMAN BRIAN HINKLEY
CHAIRMAN, FINANCE AND ADMINISTRATION COMMITTEE

J. D. Thompson, Secretary

The Corporation of the City of Hamilton
Treasury

1990 May 3

Alderman B. Hinkley
and Members of the Finance and Administration Committee

It is with pleasure that I present the 1990 Estimates of Revenues and Expenditures of the Corporation of the City of Hamilton, the Library Board, the Parking Authority and the Hamilton Entertainment and Convention Facilities Inc. (H.E.C.F.I.), as approved by the Special City Council meeting of Friday, March 16, 1990 and as previously approved by the Standing Committees.

The estimated revenues and expenditures of the City result in a residential mill rate for 1990 of 96.7685 mills, representing an increase over 1989 of 4.5571 mills or 4.9%. The additional taxation requirement for 1990, the resultant mill rates and other pertinent information are summarized and presented later in this report.

As was stated in my report last year "Demand for new staff to fulfil increasing service levels remains high and this will continue to be the case into 1989 and beyond". Council was confronted this year with requests for new staff, as predicted and after considerable deliberation both at the Standing Committee and Council level, it was concluded that staff related to City activities should be increased by 36.5 full time equivalent (FTE).

REVENUES

The 1990 Revenues for the City of Hamilton are summarized on Appendix "B". The revenues, not including taxation and the carry forward surplus, have increased over 1989 by (i) $1,021,680 or 4.3% in relation to the other revenues, and (ii) $3,227,110 or 16.2% in relation to user fees.

REVENUES - (Continued)

Assessment

As can be noted on Appendix "D", growth in the assessment is 2.0% this year (1989 - 3.2% , 1988 - 1.8%) which is an encouraging sign and it is hoped these increases continue.

Surplus for the year 1989

The City of Hamilton, through careful budgeting and co-operation of the various departments, is able to report a surplus for the 42nd consecutive year. The surplus for 1989 was primarily due to additional revenue earned from payments in lieu of taxes, building permit fees, and interest income on investments. This surplus has allowed for the transfer of $1,000,000 to the 1990 revenues as a carry forward surplus after providing for some funding allocation in relation the capital projects.

Provincial Unconditional Grants

The provincial unconditional grants in the total amount of $11,895,100 were held at the 1988 level for the two consecutive years and were not increased even to the inflation level. In 1988 the increase was only 2% (1988 - $ 11,895,092, 1987 - $ 11,661,855) which means that the lack of reasonable growth in these grants places more of a financial burden on the local taxpayer.

Building Permit Fees

The building permit fees have been increased by $691,140 or 25.1% to reflect a continuing demand for building permits but a levelling off of the increase from the prior year due to the slow growth in the economy in the later part of the year.

Interest Income and Tax Penalties

Our judgment on short term interest rates is that they are trending toward remaining high until the second quarter, flattening in the third quarter and dropping slightly during the fourth quarter and the following year. Accordingly, we have increased the short term interest revenue by $1,100,000. The revenue from penalties and interest on overdue taxes is also increased by $460,000.

EXPENDITURES

The 1990 Expenditure Estimates are summarized on Appendix "C" and listed in accordance with Standing and other Committee responsibilities. The original expenditure total of $156,348,660 (Column (6), prior to review by Council/Standing Committee), represented an increase of $12,449,350 or 8.7% over 1989. Following an examination by the Council/individual Committees, the total original expenditure submissions for 1990 were reduced by $1,536,950 to $154,811,710 reducing the expenditure increase to $10,912,400 or 7.6% over 1989. It is to be noted that the increase in the non-departmental or financial accounts (reserves, debt charges, contingency, etc.) increased by $3,317,840 accounting for about 30% of the overall increase in expenditures this year.

Current Budgeting Process

Consistent with past practice, Department Heads and General Managers were requested to prepare budgets in accordance with their perception of known and expected service levels and to carefully isolate the costs to maintain the existing level of service from expansion levels being proposed. Prior to the detailed budgets being presented to Standing Committees, Council received an overall budget presentation from the Treasurer, and it was obvious from the beginning that simply to retain existing service levels, the mill rate increase would be at the 5.0% level with council mandated programs at 5.7% level, plus senior levels of governments mandated programs at the 7.6% level, and with new and enhanced service level programs at the 10.0% level (the current CPI for Ontario 5.6%). After a careful review of all budget expenditure packages by both Standing Committees and Council, the mill rate increase was finally set at 4.9% for this year.

There will be a continuing policy of placing the responsibility on Department Heads and Managers of Local Boards to curtail requests for any appropriation or expenditure of funds not provided within their approved Estimates and, in addition, monitor revenues with Treasury staff on an ongoing basis during the year.

A detailed summary of budget estimates, arranged in accordance with Standing Committee responsibilities can be found on Appendices "C-1" to "C-5".

TOTAL MILL RATES AND LEVIES

The Estimates of revenues and expenditures and the resultant levy by the Regional Municipality of Hamilton-Wentworth, the levies by the Board of Education for the City of Hamilton, and the levy required by the Hamilton-Wentworth Roman Catholic Separate School Board, are included for information purposes. It should be noted that the above named bodies requisition The Corporation of the City of Hamilton for the levies required and the City, by Provincial Statute, must levy and collect the resultant taxes for Regional and Educational purposes and transfer such levies to these Boards and Council.

TOTAL MILL RATES AND LEVIES - (Continued)

The City's portion of the expenditure Estimates was approved by City Council, March 16, 1990. City Council approved the mill rates relative to the final City Estimates, along with the Regional and Educational mill rates on Thursday, May 3, 1990. The Regional requirement showed an increase of 9.2449 mills for residential purposes or 11.1% from 1989 rates. The Education requirement showed an increase of 26.9526 mills for residential purposes or 18.1% over 1989 rates.

Total requirements of the City, Regional and Education for taxation purposes have resulted in mill rates for 1990 which are more than those required in 1989 by 40.7546 mills for residential and 47.9465 mills for non-residential taxpayers, an increase of 12.6% for each rate respectively. For more information concerning these levies and mill rates, please refer to Appendices "E" and "F".

The members of the Standing Committees should be commended for their efforts in reviewing and approving the final estimates for the departments and Local Boards for which they are responsible. I further commend the Chairman and members of the Finance and Administration Committee for their leadership in meeting the challenge of the annual budget review. This budget reflects the requirements of an urban municipality after providing for essential and in some areas expanding services.

I wish to acknowledge the courtesies and co-operation extended to the staff of the Treasury Department in the preparation of these Estimates by His Worship the Mayor and Members of Council, Local Boards, and over Civic Departments. I would also like to take this opportunity to express my appreciation to the senior officials and, the staff of the Treasury Department for their dedication and co-operation in the preparation of this budget.

Respectfully submitted

E. C. Matthews, B.A., C.A.
Treasurer

A P P E N D I C E S

Attached to and forming part of this report are eight Appendixes:

A - Pie Charts of City Revenues and Expenditures.

B - Summary of the changes made in the City Revenue Estimates by the Standing Committees showing the increases or decreases over the 1989 Estimates by amount and percentage.

C - Consolidated summary of the changes made in the City Expenditure Estimates by the Standing Committees showing the increases or decreases over the 1989 Estimates by amount and percentage.

D - Comparison of Taxable Assessment and Population, 1981 to 1990.

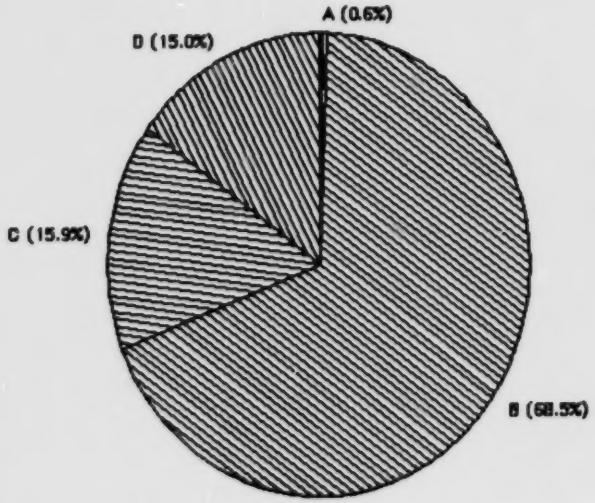
E - Comparison of Total Taxation Levies and Mill Rates, 1989 to 1990.

F - Comparison of Total Residential Mill Rates for the five-year period 1986 to 1990.

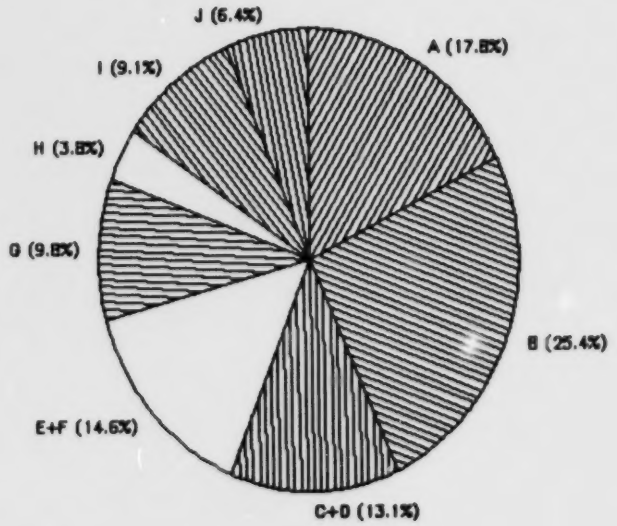
G - Tax Dollar Apportionment.

H - Pie Chart of Regional Revenue and Expenditures for City purposes.

1990 ESTIMATED CITY REVENUES



1990 ESTIMATED CITY EXPENDITURES



SOURCES OF REVENUE

Key (1)	Particulars (2)	Amount (3)	% of Total (4)
A	Surplus from Previous Year	1,000,000	0.6%
B	Taxation - Levy	102,332,270	66.1%
	- Supplementary Taxes	1,500,000	1.0%
	- Special Assessment	2,239,440	1.4%
		106,071,710	68.5%
C	Other Revenues		
	- Ontario Grants	15,810,460	10.2%
	- Payment in lieu of Taxes & Special levies	6,666,030	4.3%
	- Transfer from Reserves	1,168,240	0.8%
	- Financial	989,060	0.6%
		24,633,790	15.9%
D	User Fees	23,106,210	15.0%
		154,811,710	100.0%

PURPOSES FOR WHICH EXPENDED

Key (1)	Particulars (2)	Amount (3)	% of Total (4)
A	General Government	27,548,680	17.8%
B	Protection to Persons & Property	39,315,620	25.4%
C	Public Works	16,418,270	10.6%
D	Engineering	3,788,690	2.5%
E	Recreation & Cultural Services	22,011,750	14.2%
F	Grants,Receptions & Public Events	600,000	0.4%
G	Debenture Principal & Interest	15,201,940	9.8%
H	Capital Projects Financed from Capital Funds	5,902,000	3.8%
I	Local Boards - City's Contribution	14,140,030	9.1%
J	Miscellaneous Other Expenditures	9,884,730	6.4%
		154,811,710	100.0%

THE CORPORATION OF THE CITY OF HAMILTON
1990 COMPARATIVE STATEMENT OF ESTIMATES - REVENUES

APPENDIX "B"

DESCRIPTION (1)	1989 ACTUAL (2)	1989 ESTIMATE (3)	1990 ORIGINAL ESTIMATE (4)	COUNCIL/ COMMITTEE ADJUSTMENT INCREASE (DECREASE) (5)	1990 RESULTANT APPROPRIATION (4+5) (6)	INCREASE/(DECREASE) OVER 1989 ESTIMATE AMOUNT (6-2) (7)	PERCENT (7/2) (8)
SURPLUS FROM PREVIOUS YEAR	1,250,000	1,250,000	1,000,000		1,000,000	(250,000)	-20.0%
TAXATION							
1990 LEVY	95,682,943	95,722,460	97,513,140	4,819,130	102,332,270	6,609,810	6.9%
SUPPLEMENTARY	1,954,113	1,200,000	1,500,000		1,500,000	300,000	25.0%
SPECIAL ASSESSMENTS	2,217,700	2,235,640	2,239,440		2,239,440	3,800	0.2%
TOTAL TAXATION REVENUES	99,854,756	99,158,100	101,252,580	4,819,130	106,071,710	6,913,610	7.0%
OTHER REVENUES							
ONTARIO GRANTS	15,644,462	15,639,700	15,810,460		15,810,460	170,760	1.1%
PAYMENT IN LIEU OF TAXES & SPEC. LEVIES	6,756,604	6,291,180	6,666,030		6,666,030	374,850	6.0%
TRANSFER FROM RESERVES	755,890	755,890	1,168,240		1,168,240	412,350	54.6%
FINANCIAL	1,404,310	925,340	1,122,400	(133,340)	989,060	63,720	6.9%
TOTAL OTHER REVENUES	24,561,266	23,612,110	24,767,130	(133,340)	24,633,790	1,021,680	4.3%
USER FEES							
CITY CLERKS	1,105,486	1,000,170	1,293,990		1,293,990	293,820	29.4%
TREASURY	8,417,905	6,840,760	8,114,360	260,000	8,374,360	1,533,600	22.4%
PLANNING DEPARTMENT	85,807	105,000	119,100		119,100	14,100	13.4%
PROPERTY & REAL ESTATE	883,650	826,280	843,380		843,380	17,100	2.1%
COMMUNITY DEVELOPMENT	157,902	147,500	148,500		148,500	1,000	0.7%
FIRE	90,915	70,500	80,000		80,000	9,500	13.5%
BUILDING	4,836,947	3,255,000	3,755,000	245,000	4,000,000	745,000	22.9%
LOCAL ROADS-REGION	72,655	79,770	37,220	5,300	42,520	(37,250)	-46.7%
PUBLIC WORKS-CITY	468,202	374,030	395,690	64,060	459,750	85,720	22.9%
CEMETERIES	1,142,345	1,159,590	1,266,920		1,266,920	107,330	9.3%
FLEET SERVICES	36,548	34,810	34,810		34,810	0	0.0%
RECREATION	3,354,090	2,975,840	3,211,680		3,211,680	235,840	7.9%
CULTURE	255,840	220,750	260,260		260,260	39,510	17.9%
TRAFFIC-CITY	3,121,097	2,789,100	2,920,940	50,000	2,970,940	181,840	6.5%
TOTAL USER FEES	24,029,389	19,879,100	22,481,850	624,360	23,106,210	3,227,110	16.2%
TOTAL REVENUES	149,695,411	143,899,310	149,501,560	5,310,150	154,811,710	10,912,400	7.6%

APPENDIX "C"

SUMMARY OF 1990 EXPENDITURE ESTIMATES REVIEWED BY THE STANDING COMMITTEES AND CITY COUNCIL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
FINANCE AND ADMINISTRATION ("C-1")	61,164,609	62,235,580	2,620,220	3,365,070	68,220,870	(405,130)	67,815,740	5,580,160	9.0%
PARKS AND RECREATION ("C-2")	20,663,800	21,010,330	590,260	895,030	22,495,620	(409,620)	22,086,000	1,075,670	5.1%
PLANNING & DEVELOPMENT ("C-3")	6,135,593	6,349,210	102,520	321,540	6,773,270	(157,910)	6,615,360	266,150	4.2%
TRANSPORT & ENVIRONMENT ("C-4")	24,370,400	24,451,090	(474,750)	1,288,430	25,264,770	(319,980)	24,944,790	493,700	2.0%
OTHER SPECIAL COMMITTEES ("C-5")	3,247,975	3,442,120	(17,920)	163,610	3,587,810	33,190	3,621,000	178,880	5.2%
TOTAL DEPARTMENTAL / LOCAL BOARDS	115,582,377	117,488,330	2,820,330	6,033,680	126,342,340	(1,259,450)	125,082,890	7,594,560	6.5%
FINANCIALS	33,113,034	26,410,980	3,595,340	0	30,006,320	(277,500)	29,728,820	3,317,840	12.6%
TOTAL EXPENDITURES	148,695,411	143,899,310	6,415,670	6,033,680	156,348,660	(1,536,950)	154,811,710	10,912,400	7.6%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE FINANCE AND ADMINISTRATION COMMITTEE AND CITY COUNCIL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
LEGISLATIVE	1,195,767	1,226,720	56,000	54,610	1,337,330		1,337,330	110,610	9.0%
CITY CLERK	2,562,022	2,576,380	(10,320)	130,960	2,697,020	(52,870)	2,644,150	67,770	2.6%
CHIEF ADMINISTRATIVE OFFICE	166,192	167,180	(850)	12,010	178,340	(260)	178,080	10,900	6.5%
FIRE	26,663,524	26,844,620	1,886,600	1,813,640	30,544,860	(56,440)	30,488,420	3,643,800	13.6%
HUMAN RESOURCES CENTER	2,126,191	2,154,060	11,870		2,165,930	(2,500)	2,163,430	9,370	0.4%
PROPERTY									
-Real Estate	469,308	529,460	8,020	37,120	574,600	(16,460)	558,140	28,680	5.4%
-Property	5,481,575	5,841,120	107,680	243,220	6,192,020		6,192,020	350,900	6.0%
-Architect	356,274	412,900	4,650	23,590	441,140	(15,200)	425,940	13,040	3.2%
TOTAL PROPERTY	6,307,157	6,783,480	120,350	303,930	7,207,760	(31,660)	7,176,100	392,620	5.8%
CITY SOLICITOR	1,515,562	1,494,190	290,950	72,360	1,857,500	(51,000)	1,806,500	312,310	20.9%
TREASURY									
-Finance	2,927,713	3,007,600	(19,700)	165,230	3,153,130	(54,800)	3,098,330	90,730	3.0%
-Purchasing	372,010	349,700	(11,350)	33,620	371,970	6,910	378,880	29,180	8.3%
-City Garage	44,318	0	18,820	(18,820)	0		0	0	
TOTAL TREASURY	3,344,041	3,357,300	(12,230)	180,030	3,525,100	(47,890)	3,477,210	119,910	3.6%
TOTAL DEPARTMENTS	43,880,456	44,603,930	2,342,370	2,567,540	49,513,840	(242,620)	49,271,220	4,667,290	10.5%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE FINANCE AND ADMINISTRATION COMMITTEE AND CITY COUNCIL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
LIBRARY									
-Expenditures	12,240,357	12,155,790	637,830	609,250	13,402,870	(73,620)	13,329,250	1,173,460	9.7%
-Revenues	1,484,125	1,281,920	39,290	35,330	1,356,540	38,000	1,394,540	112,620	8.8%
City Funding Request	10,756,232	10,873,870	598,540	573,920	12,046,330	(111,620)	11,934,710	1,060,840	9.8%
PARKING AUTHORITY									
-Expenditures	3,021,965	3,111,140		302,230	3,413,370	133,340	3,546,710	435,570	14.0%
-Revenues	4,159,180	4,331,890		408,470	4,740,360		4,740,360	408,470	9.4%
Surplus (Deficit) prior to Debt Charges	1,137,215	1,220,750	0	106,240	1,326,990	(133,340)	1,193,650	(27,100)	-2.2%
Deduct: Debt charges	1,284,223	1,284,230	(14,520)		1,269,710		1,269,710	(14,520)	-1.1%
Net Surplus (Deficit) Distributed	(147,008)	(63,480)	14,520	106,240	57,280	(133,340)	(76,060)	(12,580)	19.8%
HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC. (H.E.C.F.I.)									
-Expenditures	9,655,568	9,364,510	240,510	956,510	10,561,530		10,561,530	1,197,020	12.8%
-Revenues	7,190,333	6,899,190	527,620	532,540	7,959,350		7,959,350	1,060,160	15.4%
	2,465,235	2,465,320	(287,110)	423,970	2,602,180		2,602,180	136,860	5.6%
-Less transfer from City Reserve for Pay Equity				396,860	396,860		396,860	396,860	
CITY CONTRIBUTION	2,465,235	2,465,320	(287,110)	27,110	2,205,320		2,205,320	(260,000)	-10.5%
CENTRAL UTILITIES PLANT	2,406,233	2,593,650	(36,930)	167,620	2,724,340		2,724,340	130,690	5.0%
TOTAL LOCAL BOARDS	15,627,700	15,932,840	274,500	768,650	16,975,990	(111,620)	16,864,370	931,530	5.8%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE FINANCE AND ADMINISTRATION COMMITTEE AND CITY COUNCIL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
OTHER BUDGETS									
FILM ADVISORY COMMITTEE		7,500	(7,500)		0		0	(7,500)	-100.0%
H.S.P.C.A.									
-Purchase of Services	752,580	752,580	46,330		798,910		798,910	46,330	6.2%
-Nuisance Wildlife Program	48,940	49,000			49,000	(19,000)	30,000	(19,000)	
TOTAL H.S.P.C.A. SERVICES	801,520	801,580	46,330	0	847,910	(19,000)	828,910	27,330	3.4%
MUNDIALIZATION COMMITTEE	4,658	5,010	2,780		7,790		7,790	2,780	55.5%
STATUS OF WOMEN	11,750	11,750	590		12,340	-1890	10,450	(1,300)	-11.1%
MUNICIPAL ARCHIVES	13,058	12,500	(12,500)		0		0	(12,500)	
PROMOTION AND PUBLIC RELATIONS	113,195	141,100	53,900		195,000	(30,000)	165,000	23,900	16.9%
CIVIC AWARDS, RECEPTIONS, DELEGATION HOSTINGS	40,897	38,250	29,750		68,000		68,000	29,750	77.8%
GRANTS	671,375	681,120	(110,000)	28,880	600,000		600,000	(81,120)	-11.9%
TOTAL OTHER BUDGETS	1,656,453	1,698,810	3,350	28,880	1,731,040	(50,890)	1,680,150	(18,660)	-1.1%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE FINANCE AND ADMINISTRATION COMMITTEE AND CITY COUNCIL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate	
								Amount (8-3) (9)	Percent (9/3) (10)
FINANCIALS									
Owner's Debt - Local	407,330	407,330	70,160		477,490		477,490	70,160	17.2%
Capital Levy (6 Mills)	5,722,000	5,722,000	180,000		5,902,000		5,902,000	180,000	3.1%
Provision for Debt Reserve	14,292,000	14,292,000	432,000		14,724,000		14,724,000	432,000	3.0%
Provision for Other Reserves	7,884,453	3,260,180	746,860		4,007,040		4,007,040	746,860	22.9%
Financial - Various	4,269,163	3,451,230	620,300		4,071,530	(65,000)	4,006,530	555,300	16.1%
Contingency		(1,121,020)	1,421,020		300,000	(197,500)	102,500	1,223,520	
Miscellaneous	538,088	399,260	125,000		524,260	(15,000)	509,260	110,000	27.6%
TOTAL FINANCIALS	33,113,034	26,410,980	3,595,340	0	30,006,320	(277,500)	29,728,820	3,317,840	12.6%
TOTAL FINANCE AND ADMINISTRATION COMMITTEE	94,277,643	88,646,560	6,215,560	3,365,070	98,227,190	(682,630)	97,544,560	8,898,000	10.0%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE PARKS AND RECREATION COMMITTEE AND CITY COUNCIL

APPENDIX "C-2"
PARKS AND REC.

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
PUBLIC WORKS									
Cemeteries Division	2,673,925	2,862,960	46,900	101,560	3,011,420	(150,370)	2,861,050	(1,910)	-0.1%
Parks Division	8,521,374	8,361,880	179,930	385,610	8,927,420	(122,720)	8,804,700	442,820	5.3%
TOTAL PUBLIC WORKS	11,195,299	11,224,840	226,830	487,170	11,938,840	(273,090)	11,665,750	440,910	3.9%
CULTURE AND RECREATION									
Recreation	8,173,691	8,365,060	273,660	355,960	8,994,680		8,994,680	629,620	7.5%
Culture	1,230,657	1,349,510	89,290	49,050	1,487,850		1,487,850	138,340	10.3%
TOTAL CULTURE AND RECREATION	9,404,348	9,714,570	362,950	405,010	10,482,530	(136,530)	10,346,000	631,430	6.5%
HAMILTON VETERANS COMMITTEE	12,087	17,980	(1,720)		16,260		16,260	(1,720)	-9.6%
WATERFRONT PROJECT	52,066	52,940	2,200	2,850	57,990	(500)	57,490	4,550	
TOTAL PARKS AND RECREATION COMMITTEE	20,663,800	21,010,330	590,260	895,030	22,495,620	(409,620)	22,086,000	1,075,670	5.1%

APPENDIX "C-3"
PLANNING

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE PLANNING AND DEVELOPMENT COMMITTEE AND CITY COUNCIL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
BUILDING	3,820,472	4,002,710	75,820	216,280	4,294,810	(140,540)	4,154,270	151,560	3.8%
COMMUNITY DEVELOPMENT-ADMIN	521,732	506,010	16,690	28,280	550,980	(350)	550,630	44,620	8.8%
-MUNICIPAL NON-PROFIT	102,633	179,550	27,420	11,140	218,110		218,110	38,560	21.5%
	521,732	506,010	16,690	28,280	550,980		550,980	44,970	8.9%
HAMILTON HOUSING CO. LTD. -Net Deficit	983	22,420	2,230		24,650	(10,000)	14,650	(7,770)	-34.7%
COMMITTEE OF ADJUSTMENT	11,000	11,000			11,000		11,000	0	0.0%
PLANNING - By Region	1,781,406	1,805,870	7,780	76,980	1,890,630	(7,020)	1,883,610	77,740	4.3%
MAYOR'S AWARD PROGRAMME		1,200			1,200		1,200	0	
TOTAL PLANNING AND DEVELOPMENT COMMITTEE	6,135,593	6,349,210	102,520	321,540	6,773,270	(157,910)	6,615,360	266,150	4.2%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE TRANSPORT AND ENVIRONMENT COMMITTEE AND CITY COUNCI

APPENDIX "C-4"
TRANSPORT

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate Amount (8-3) (9)	Increase (Decrease) Over 1989 Estimate Percent (9/3) (10)
TRAFFIC									
-For City	3,617,225	3,545,740	(96,900)	218,790	3,667,630	14,860	3,682,490	136,750	3.9%
PUBLIC WORKS									
-Streets Division	15,484,695	16,107,690	(157,190)	767,510	16,718,010	(299,740)	16,418,270	310,580	1.9%
-Fleet Services Division	370,366	0	(94,940)	94,940	0	(1,200)	(1,200)	(1,200)	
TOTAL PUBLIC WORKS	15,855,261	16,107,690	(252,130)	862,450	16,718,010	(300,940)	16,417,070	309,380	1.9%
SERVICES PURCHASED FROM THE REGION									
-Local Roads	3,919,439	3,826,700	(164,130)	160,020	3,822,590	(33,900)	3,788,690	(38,010)	-1.0%
-School Crossing Guards	902,095	884,660	58,610	47,170	990,440		990,440	105,780	12.0%
-Pollution Control	76,380	86,300	(20,200)		66,100		66,100	(20,200)	-23.4%
TOTAL SERVICES PURCHASED	4,897,914	4,797,660	(125,720)	207,190	4,879,130	(33,900)	4,845,230	47,570	1.0%
TOTAL CITY SERVICES	24,370,400	24,451,090	(474,750)	1,288,430	25,264,770	(319,980)	24,944,790	493,700	2.0%
SERVICES SOLD TO THE REGION									
-Traffic Services	2,190,915	2,362,120	21,160	129,160	2,512,460		2,512,460	150,340	6.4%
-Street Services	5,191,369	4,186,320		188,390	4,374,710		4,374,710	188,390	4.5%
-Recovery from Region	(7,382,284)	(6,548,440)	(21,160)	(317,570)	(6,887,170)		(6,887,170)	(338,730)	5.2%
	0	0	0	0	0	0	0		
TOTAL TRANSPORT AND ENVIRONMENT	24,370,400	24,451,090	(474,750)	1,288,430	25,264,770	(319,980)	24,944,790	493,700	2.0%

SUMMARY OF 1990 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY OTHER SPECIAL COMMITTEES OF COUNCIL AND CITY COUNCIL

APPENDIX "C-5"
OTHER SPECIAL

Description (1)	1989 Actual (2)	1989 Estimate (3)	Adjustment to 1989 Estimate Increase (Decrease) (4)	Inflationary Cost (5)	1990 Original Estimate (3+4+5) (6)	Council/ Committee Adjustment Increase (Decrease) (7)	1990 Resultant Appropriation (6+7) (8)	Increase (Decrease) Over 1989 Estimate	
								Amount (8-3) (9)	Percent (9/3) (10)
HAMILTON-SCOURGE PROJECT	122,431	153,000	3,260	3,300	159,560		159,560	6,560	4.3%
INFORMATION SYSTEMS	3,119,879	3,283,120	(27,730)	160,310	3,415,700	33,240	3,448,940	165,820	5.1%
MAYOR'S RACE RELATIONS COMMITTEE	5,665	6,000	6,550		12,550	(50)	12,500	6,500	108.3%
	3,247,975	3,442,120	(17,920)	163,610	3,587,810	33,190	3,621,000	178,880	5.2%

APPENDIX "D

THE CORPORATION OF THE CITY OF HAMILTON
COMPARISON OF TAXABLE ASSESSMENT AND POPULATION, 1981 TO 1990
ALONG WITH AMOUNTS AND PERCENTAGE ADJUSTMENTS,
YEAR BY YEAR, FOR THE CITY OF HAMILTON

(000'S)

	1990 Unrevised Estimate (1)	1989 Final (2)	1989 Unrevised Estimate (3)	1988 (4)	1987 (5)	1986 (6)	1985 (7)	1984 (8)	1983 (9)	1982 (10)	1981 (11)
Assessment											
Residential	560,844	546,987	546,946	530,523	518,096	511,211	505,307	503,788	494,250	488,284	475,601
Non-Residential	422,154	417,061	417,461	403,941	399,690	394,255	391,616	384,793	379,526	384,281	368,844
(1)	982,998	964,048	964,407	934,464	917,786	905,466	896,923	888,581	873,776	872,565	844,445
Per Capita	3,200	3,139	3,140	3,042	2,983	2,943	2,915	2,884	2,836	2,832	2,776
Increase over prior year	1.97%	3.17%	3.20%	1.82%	1.36%	0.95%	0.94%	1.69%	0.14%	3.33%	0.06%
Distribution - Percentage											
Residential	57.05%	56.74%	56.71%	56.77%	56.45%	56.46%	56.34%	56.70%	56.56%	55.96%	56.32%
Non-Residential	42.95%	43.26%	43.29%	43.23%	43.55%	43.54%	43.66%	43.30%	43.44%	44.04%	43.68%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Population											
Number	307,160	307,160	307,160	307,160	307,690	307,690	307,690	308,102	308,102	308,102	304,159
Increase (Decrease) over prior year				-0.17%			-0.13%			1.30%	-0.81%

(1) This is the unrevised taxable assessment made in the year 1989 upon which 1990 taxes shall be levied. Final assessments are quoted for all other years.

(a) Based on a Provincial Census conducted in the 1988 election year.

THE CORPORATION OF THE CITY OF HAMILTON

APPENDIX "E"

COMPARISON OF TOTAL TAXATION LEVIES AND MILL RATES 1989 TO 1990

	Tax Levies				Residential Mill Rates				Non-Residential Mill Rates			
	1989		1990				Increase (Decrease)				Increase (Decrease)	
	Amount (1)	% of Total (2)	Amount (3)	% of Total (4)	1989 (5)	1990 (6)	Amount (7)	% (8)	1989 (9)	1990 (10)	Amount (11)	% (12)
Municipal												
City	95,722,460	28.5%	102,332,270	26.5%	92.2114	96.7685	4.5571	4.9%	108.4840	113.8453	5.3613	4.9%
Region	86,085,350	25.6%	97,472,260	25.3%	82.9278	92.1727	9.2449	11.1%	97.5621	108.4385	10.8764	11.1%
Total Municipal	181,807,810	54.0%	199,804,530	51.8%	175.1392	188.9412	13.8020	7.9%	206.0461	222.2838	16.2377	7.9%
Education												
Board of Education for the City of Hamilton												
Elementary	74,666,990	22.2%	90,674,470	23.5%	86.5187	104.4188	17.9001	20.7%	101.7867	122.8456	21.0589	20.7%
Secondary	53,867,260	16.0%	62,062,630	16.1%	62.4175	71.4700	9.0525	14.5%	73.4324	84.0824	10.6500	14.5%
	128,534,250	38.2%	152,737,100	39.6%	148.9362	175.8888	26.9526	18.1%	175.2191	206.9280	31.7089	18.1%
Hamilton-Wentworth Roman Catholic Separate School Board												
Elementary	15,146,090	4.5%	19,747,950	5.1%	86.5187	104.4188	17.9001	20.7%	101.7867	122.8456	21.0589	20.7%
Secondary	10,926,900	3.2%	13,516,590	3.5%	62.4175	71.4700	9.0525	14.5%	73.4324	84.0823	10.6499	14.5%
	26,072,990	7.8%	33,264,540	8.6%	148.9362	175.8888	26.9526	18.1%	175.2191	206.9279	31.7088	18.1%
Total Education	154,607,240	46.0%	186,001,640	48.2%								
Total Levy	336,415,050	100.0%	385,806,170	100.0%								
Total Mill Rates - Public and Separate School Supporters					324.0754	364.8300	40.7546	12.6%	381.2652	429.2117	47.9465	12.6%

THE CORPORATION OF THE CITY OF HAMILTON

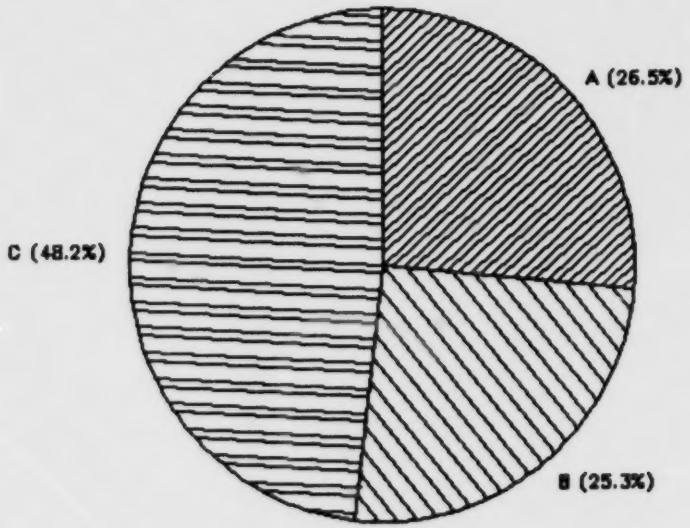
APPENDIX "F"

COMPARISON OF TOTAL RESIDENTIAL MILL RATES FOR THE 5-YEAR PERIOD 1986-1990

	Residential Mill Rates					Increase 1990 over 1986		Average Increase Compounded over Four Years		Actual Average % Increase per Year
	1986 (1)	1987 (2)	1988 (3)	1989 (4)	1990 (5)	Mills (6)	% (7)	Mills (8)	% (9)	(10)
Municipal										
City	79.3485	83.9779	87.7568	92.2114	96.7685	17.4200	22.0%	4.3550	5.5%	3.8%
Region	63.5186	69.3371	73.3187	82.9278	92.1727	28.6541	45.1%	7.1635	11.3%	6.9%
Total Municipal	142.8671	153.3150	161.0755	175.1392	188.9412	46.0741	32.2%	11.5185	8.1%	5.2%
Education	111.7193	128.3670	138.1575	148.9362	175.8888	64.1695	57.4%	16.0424	14.4%	7.5%
Total	254.5864	281.6820	299.2330	324.0754	364.8300	110.2436	43.3%	27.5609	10.8%	6.2%

APPENDIX "G"

1990 TAX DOLLAR APPORTIONMENT
(000'S)

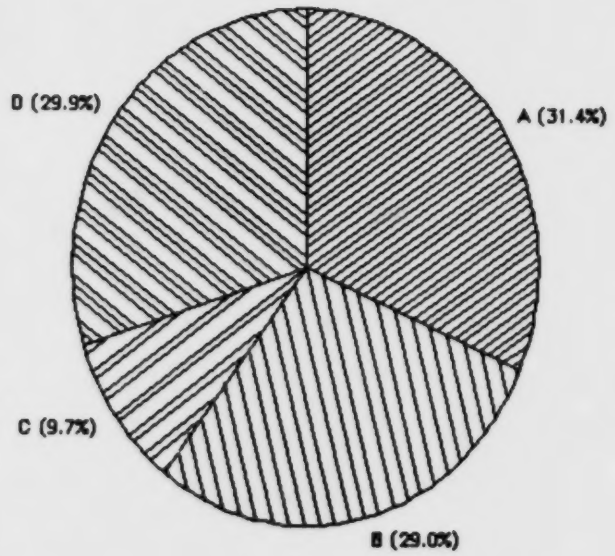


Key	Description	Amount $	Dollar Apportionment
A	City	102,332	0.27
B	Region	97,472	0.25
C	Education	186,002	0.48
		385,806	1.00

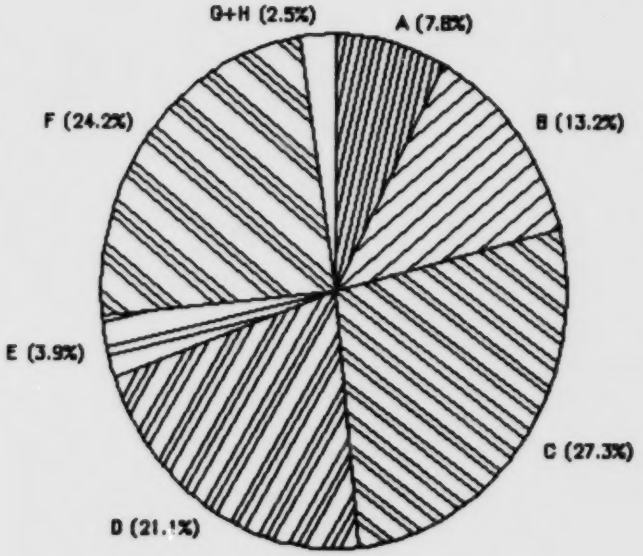
CITY OF HAMILTON SHARE OF 1990 REGIONAL ESTIMATES

APPENDIX "H"

REVENUES



EXPENDITURES



SOURCES OF REVENUE
(000'S)

Key	Description	Amount $	Percentage of Total
A	Taxation		
	Levy (net)	102,119	30.3%
	Supplementary Taxes	1,349	0.4%
	Special Assessment	2,391	0.7%
		105,859	31.4%
B	Provincial Grants	97,481	29.0%
C	Water and Sewer Rates	32,502	9.7%
D	Other Revenues	100,778	29.9%
		336,620	100.0%

PURPOSES FOR WHICH EXPENDED
(000'S)

Key	Description	Amount $	Percentage of Total
A	General Government	26,125	7.8%
B	Protection to persons and property	44,523	13.2%
C	Transportation Services	91,856	27.3%
D	Environmental Services	71,148	21.1%
E	Health Services	13,065	3.9%
F	Social and Family Services	81,472	24.2%
G	Recreation and Cultural Services	3,248	1.0%
H	Planning and Development	5,163	1.5%
		336,620	100.0%

THE CORPORATION OF THE CITY OF HAMILTON

SUMMARY OF THE 1990 TAXATION REQUIREMENT

Description (1)	1989 Estimate (2)	1990 Original Estimate (3)	1990 Committee Increase or (Decrease) (4)	1990 Resultant Estimate (5)	Change over 1989 Estimate Amount (6)	Change over 1989 Estimate Percent (7)
A. Summary of City Requirements Only						
Expenditures	143,899,310	156,348,660	(1,536,950)	154,811,710	10,912,400	7.6%
Revenues	143,899,310	149,501,560	491,020	149,992,580	6,093,270	4.2%
Additional Tax Requirement for 1990	0	6,847,100	(2,027,970)	4,819,130	4,819,130	
Summary of 1990 Total Levy						
1. 1989 Levy	95,722,460	95,722,460		95,722,460		
2. Levy increase-from est. 1.9% Assessment increase		1,790,680		1,790,680	1,790,680	
3. Additional Tax Requirement as outlined above		6,847,100	(2,027,970)	4,819,130	4,819,130	
Total Levy	95,722,460	104,360,240	(2,027,970)	102,332,270	6,609,810	6.9%
B. Total Mill Rate Comparisons	1989 Mill Rates	1990 Proposed Mill Rates				
Residential						
City	92.2114	98.6862	(1.9177)	96.7685	4.5571	4.9%
Region	82.9278	92.1727		92.1727	9.2449	11.1%
Education	148.9362	175.8888		175.8888	26.9526	18.1%
Total Residential Mill Rate	324.0754	366.7477	(1.9177)	364.8300	40.7546	12.6%
Non-Residential						
City	108.4840	116.1014	(2.2561)	113.8453	5.3613	4.9%
Region	97.5621	108.4385		108.4385	10.8764	11.1%
Education	175.2191	206.9279		206.9279	31.7088	18.1%
Total Non-Residential Mill Rate	381.2652	431.4678	(2.2561)	429.2117	47.9465	12.6%

NOTE: One Residential Mill for 1990 is estimated at $1,057,496

THE CORPORATION OF THE CITY OF HAMILTON

COMPARISON OF COMPONENTS AND TOTAL RESIDENTIAL MILL RATES
AND RESIDENTIAL REALTY TAXES, WATER RATES AND SEWER SURCHARGE
ON AN ASSESSMENT OF $5,000
(for the years 1986 to 1990 inclusive)

Description	Mill Rates					Increase (Decrease) 1989 to 1990	
	1986	1987	1988	1989	1990	Mills / $	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Residential							
City	79.3485	83.9779	87.7568	92.2114	96.7685	4.5571	4.9%
Region	63.5186	69.3371	73.3187	82.9278	92.1727	9.2449	11.1%
Sub Total	142.8671	153.3150	161.0755	175.1392	188.9412	13.8020	7.9%
Education	111.7193	128.3670	138.1575	148.9362	175.8888	26.9526	18.1%
Total Residential Mill Rates	254.5864	281.6820	299.2330	324.0754	364.8300	40.7546	12.6%
Realty Taxes, Water Rates, and Sewer Surcharge Based on an Assessment of $5,000							
City Realty Taxes	$396.74	$419.89	$438.78	$461.06	$483.84	$22.79	4.9%
Region - Realty Taxes	$317.59	$346.69	$366.59	$414.64	$460.86	$46.22	11.1%
- Water	75.94	81.06	82.68	87.48	89.66	$2.18	2.5%
- Sewer Surcharge	87.33	92.41	94.26	101.48	99.52	($1.96)	-1.9%
Total Region	$480.86	$520.16	$543.53	$603.60	$650.04	$46.44	7.7%
Total City and Region	$877.60	$940.05	$982.31	$1,064.66	$1,133.88	$69.22	6.5%
Education Realty Taxes	558.60	641.83	690.79	744.68	879.44	$134.76	18.1%
Total Amount Payable	$1,436.20	$1,581.88	$1,673.10	$1,809.34	$2,013.32	$203.98	11.3%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES

SUMMARY OF REVENUES

DESCRIPTION (1)	1989 ACTUAL (2)	1989 ESTIMATE (3)	1990 ORIGINAL ESTIMATE (4)	COUNCIL/ COMMITTEE ADJUSTMENT INCREASE (DECREASE) (5)	1990 RESULTANT APPROPRIATION (4+5) (6)	INCREASE / (DECREASE) OVER 1989 ESTIMATE AMOUNT (6-2) (7)	INCREASE / (DECREASE) OVER 1989 ESTIMATE PERCENT (7/2) (8)
SURPLUS FROM PREVIOUS YEAR	1,250,000	1,250,000	1,000,000		1,000,000	(250,000)	-20.0%
TAXATION							
1990 LEVY	336,375,505	336,415,050	387,834,140	(2,027,970)	385,806,170	49,391,120	14.7%
SUPPLEMENTARY	6,867,669	4,091,780	5,271,730		5,271,730	1,179,950	28.8%
SPECIAL ASSESSMENTS	6,925,857	7,153,000	7,422,310		7,422,310	269,310	3.8%
TOTAL TAXATION REVENUES	350,169,031	347,659,830	400,528,180	(2,027,970)	398,500,210	50,840,380	14.6%
OTHER REVENUES							
ONTARIO GRANTS	15,644,462	15,639,700	15,810,460		15,810,460	170,760	1.1%
PAYMENT IN LIEU OF TAXES & SPEC. LEVIES	14,796,562	14,251,780	15,602,330		15,602,330	1,350,550	9.5%
TRANSFER FROM RESERVES	755,890	755,890	1,168,240		1,168,240	412,350	54.6%
FINANCIAL	1,404,310	925,340	1,122,400	(133,340)	989,060	63,720	6.9%
TOTAL OTHER REVENUES	32,601,224	31,572,710	33,703,430	(133,340)	33,570,090	1,997,380	6.3%
USER FEES							
CITY CLERKS	1,105,486	1,000,170	1,293,990		1,293,990	293,820	29.4%
TREASURY	8,417,905	6,840,760	8,114,360	260,000	8,374,360	1,533,600	22.4%
PLANNING DEPARTMENT	85,807	105,000	119,100		119,100	14,100	13.4%
PROPERTY & REAL ESTATE	883,650	826,280	843,380		843,380	17,100	2.1%
COMMUNITY DEVELOPMENT	157,902	147,500	148,500		148,500	1,000	0.7%
FIRE	90,915	70,500	80,000		80,000	9,500	13.5%
BUILDING	4,836,947	3,255,000	3,755,000	245,000	4,000,000	745,000	22.9%
LOCAL ROADS-REGION	72,655	79,770	37,220	5,300	42,520	(37,250)	-46.7%
PUBLIC WORKS-CITY	468,202	374,030	395,690	64,060	459,750	85,720	22.9%
CEMETERIES	1,142,345	1,159,590	1,266,920		1,266,920	107,330	9.3%
FLEET SERVICES	36,548	34,810	34,810		34,810	0	0.0%
RECREATION	3,354,090	2,975,840	3,211,680		3,211,680	235,840	7.9%
CULTURE	255,840	220,750	260,260		260,260	39,510	17.9%
TRAFFIC-CITY	3,121,097	2,789,100	2,920,940	50,000	2,970,940	181,840	6.5%
TOTAL USER FEES	24,029,389	19,879,100	22,481,850	624,360	23,106,210	3,227,110	16.2%
TOTAL REVENUES	408,049,644	400,361,640	457,713,460	(1,536,950)	456,176,510	55,814,870	13.9%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
Summary of Taxation - By Classification

Description (1)	1989 Actual (2)	1989 Estimate (3)	Assessment	Mills	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase/(Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
Realty									
* Residential									
City of Hamilton	50,438,438	50,434,590	560,843,752	96.7685	55,347,530	(1,075,530)	54,272,000	3,837,410	7.6%
Hamilton-Wentworth Region	45,356,950	45,356,950	560,843,752	92.1727	51,694,480		51,694,480	6,337,530	14.0%
Board of Education							0	0	
- elementary	34,755,640	34,755,640	411,061,890	104.4188	42,922,570		42,922,570	8,166,930	23.5%
- secondary	25,073,850	25,073,850	411,061,890	71.4700	29,378,590		29,378,590	4,304,740	17.2%
Separate School Board							0	0	
- elementary	12,565,410	12,565,410	149,781,862	104.4188	15,640,030		15,640,030	3,074,620	24.5%
- secondary	9,065,110	9,065,110	149,781,862	71.4700	10,704,910		10,704,910	1,639,800	18.1%
	177,255,398	177,251,550			205,688,110	(1,075,530)	204,612,560	27,361,030	15.4%
* Non-Residential									
City of Hamilton	30,908,973	30,931,840	422,154,420	113.8453	33,561,040	(652,180)	32,908,860	1,977,020	6.4%
Hamilton-Wentworth Region	27,817,700	27,817,700	422,154,420	108.4385	31,345,940		31,345,940	3,528,240	12.7%
Board of Education							0	0	
- elementary	27,159,770	27,159,770	388,714,757	122.8456	32,622,780		32,622,780	5,463,010	20.1%
- secondary	19,593,990	19,593,990	388,714,757	84.0823	22,328,840		22,328,840	2,734,850	14.0%
Separate School Board							0	0	
- elementary	1,862,490	1,862,490	33,419,663	122.8456	2,887,790		2,887,790	1,025,300	55.0%
- secondary	1,343,660	1,343,660	33,419,663	84.0823	1,976,550		1,976,550	632,890	47.1%
	108,686,583	108,709,450			124,722,940	(652,180)	124,070,760	15,361,310	14.1%
* Business									
City of Hamilton	14,335,504	14,356,030	133,087,790	113.8453	15,451,670	(300,260)	15,151,410	795,380	5.5%
Hamilton-Wentworth Region	12,910,700	12,910,700	133,087,790	108.4385	14,431,840		14,431,840	1,521,140	11.8%
Board of Education							0	0	
- elementary	12,751,580	12,751,580	123,155,535	122.8456	15,129,120		15,129,120	2,377,540	18.6%
- secondary	9,199,420	9,199,420	123,155,535	84.0823	10,355,200		10,355,200	1,155,780	12.6%
Separate School Board							0	0	
- elementary	718,190	718,190	9,932,255	122.8456	1,220,130		1,220,130	501,940	69.9%
- secondary	518,130	518,130	9,932,255	84.0823	835,130		835,130	317,000	61.2%
	50,433,524	50,454,050			57,423,090	(300,260)	57,122,830	6,668,780	13.2%
	336,375,505	336,415,050			387,834,140	(2,027,970)	385,806,170	49,391,120	14.7%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
Summary of Taxation - By Taxing Entity

Description (1)	1989 Actual (2)	1989 Estimate (3)	Assessment	Mills	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase / (Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
Realty and Business									
* City of Hamilton									
Residential	50,438,438	50,434,590	560,843,752	96.7685	55,347,530	(1,075,530)	54,272,000	3,837,410	7.6%
Non-Residential	45,244,477	45,287,870	422,154,420	113.8453	49,012,710	(952,440)	48,060,270	2,772,400	6.1%
	95,682,915	95,722,460			104,360,240	(2,027,970)	102,332,270	6,609,810	6.9%
* Hamilton-Wentworth Region									
Residential	45,356,950	45,356,950	560,843,752	92.1727	51,694,480		51,694,480	6,337,530	14.0%
Non-Residential	40,728,400	40,728,400	422,154,420	108.4385	45,777,780		45,777,780	5,049,380	12.4%
	86,085,350	86,085,350			97,472,260	0	97,472,260	11,386,910	13.2%
* Board of Education									
Elementary									
Residential	34,755,640	34,755,640	411,061,890	104.4188	42,922,570		42,922,570	8,166,930	23.5%
Non-Residential	39,911,350	39,911,350	388,714,757	122.8456	47,751,900		47,751,900	7,840,550	19.6%
	74,666,990	74,666,990			90,674,470	0	90,674,470	16,007,480	21.4%
Secondary									
Residential	25,073,850	25,073,850	411,061,890	71.4700	29,378,590		29,378,590	4,304,740	17.2%
Non-Residential	28,793,410	28,793,410	388,714,757	84.0823	32,684,040		32,684,040	3,890,630	13.5%
	53,867,260	53,867,260			62,062,630	0	62,062,630	8,195,370	15.2%
* Separate School Board									
Elementary									
Residential	12,565,410	12,565,410	149,781,862	104.4188	15,640,040		15,640,040	3,074,630	24.5%
Non-Residential	2,580,680	2,580,680	33,419,663	122.8456	4,107,910		4,107,910	1,527,230	59.2%
	15,146,090	15,146,090			19,747,950	0	19,747,950	4,601,860	30.4%
Secondary									
Residential	9,065,110	9,065,110	149,781,862	71.4700	10,704,910		10,704,910	1,639,800	18.1%
Non-Residential	1,861,790	1,861,790	33,419,663	84.0823	2,811,680		2,811,680	949,890	51.0%
	10,926,900	10,926,900			13,516,590	0	13,516,590	2,589,690	23.7%
	336,375,505	336,415,050			387,834,140	(2,027,970)	385,806,170	49,391,120	14.7%

Summary of Mill Rates	Residential		Non-residential	
City of Hamilton	96.7685		113.8453	
Hamilton-Wentworth Region	92.1727	188.9412	108.4385	222.2838
Education - Elementary	104.4188		122.8456	
- Secondary	71.4700	175.8888	84.0823	206.9279
		364.8300		429.2117

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 1

Description (1)	1989 Actual (2)	1989 Estimate (3)	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase/(Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
Departmental Budgets							
* General Government							
Legislative	1,195,767	1,226,720	1,337,330		1,337,330	110,610	9.0%
Chief Administrative Officer	166,192	167,180	178,340	(260)	178,080	10,900	6.5%
Clerk	2,562,022	2,576,380	2,697,020	(52,870)	2,644,150	67,770	2.6%
Treasury - Finance Div.	2,927,713	3,007,600	3,153,130	(54,800)	3,098,330	90,730	3.0%
- Purchasing Div.	372,010	349,700	371,970	6,910	378,880	29,180	8.3%
- City Garage Div.	44,318	0	0		0	0	
Total Treasury	3,344,041	3,357,300	3,525,100	(47,890)	3,477,210	119,910	3.6%
Information Systems	3,119,879	3,283,120	3,415,700	33,240	3,448,940	165,820	5.1%
Solicitor	1,515,562	1,494,190	1,857,500	(51,000)	1,806,500	312,310	20.9%
Human Resources Centre	2,126,191	2,154,060	2,165,930	(2,500)	2,163,430	9,370	0.4%
Property- Property Div.	5,481,575	5,841,120	6,192,020		6,192,020	350,900	6.0%
- Architect Div.	356,274	412,900	441,140	(15,200)	425,940	13,040	3.2%
- Real Estate Div.	469,308	529,460	574,600	(16,460)	558,140	28,680	5.4%
Total Property	6,307,157	6,783,480	7,207,760	(31,660)	7,176,100	392,620	5.8%
Central Utilities Plant	2,406,233	2,593,650	2,724,340		2,724,340	130,690	5.0%
Planning - by Region	1,781,406	1,805,870	1,890,630	(7,020)	1,883,610	77,740	4.3%
Hamilton-Scourge Project	122,431	153,000	159,560		159,560	6,560	4.3%
Community Development	521,732	506,010	550,980	(350)	550,630	44,620	8.8%
Central Services Garage	370,366	0	0	(1,200)	(1,200)	(1,200)	
Total General Government	25,538,979	26,100,960	27,710,190	(161,510)	27,548,680	1,447,720	5.5%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 2

Description (1)	1989 Actual (2)	1989 Estimate (3)	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase/(Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
Departmental Budgets							
* Protection to Person and Property							
Fire	26,663,524	26,844,620	30,544,860	(56,440)	30,488,420	3,643,800	13.6%
Building	3,820,472	4,002,710	4,294,810	(140,540)	4,154,270	151,560	3.8%
Traffic - For City	3,617,225	3,545,740	3,667,630	14,860	3,682,490	136,750	3.9%
- For Region	2,190,915	2,362,120	2,512,460		2,512,460	150,340	6.4%
School Crossing Guards	902,095	884,660	990,440		990,440	105,780	12.0%
Total Protection to Person/Property	35,003,316	35,277,730	39,497,740	(182,120)	39,315,620	4,037,890	11.4%
* Public Works							
For City	15,484,895	16,107,690	16,718,010	(299,740)	16,418,270	310,580	1.9%
For Region	5,191,369	4,186,320	4,374,710		4,374,710	188,390	4.5%
Total Public Works	15,484,895	16,107,690	16,718,010	(299,740)	16,418,270	310,580	1.9%
* Local Roads and Engineering - by Region	3,919,439	3,826,700	3,822,590	(33,900)	3,788,690	(38,010)	-1.0%
* Recreation and Cultural Services							
Cemeteries	2,673,925	2,862,960	3,011,420	(150,370)	2,861,050	(1,910)	-0.1%
Parks	8,521,374	8,361,880	8,927,420	(122,720)	8,804,700	442,820	5.3%
Recreation	8,173,691	8,365,060	8,994,680		8,994,680	629,620	7.5%
Culture	1,230,657	1,349,510	1,487,850	(136,530)	1,351,320	1,810	0.1%
Total Recreation and Culture	20,599,647	20,939,410	22,421,370	(409,620)	22,011,750	1,072,340	5.1%
Total Departmental Budgets	100,546,276	102,252,490	110,169,900	(1,086,890)	109,083,010	6,830,520	6.7%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 3

Description (1)	1989 Actual (2)	1989 Estimate (3)	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase/(Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
Other Budgets							
* Financial							
Present Employee Benefits	6,925	7,450	7,450		7,450	0	0.0%
Pensioners Employee Benefits	362,050	354,850	350,440		350,440	(4,410)	-1.2%
Various	4,845,606	3,895,520	4,715,390	(80,000)	4,635,390	739,870	19.0%
Contingency		(1,121,020)	300,000	(197,000)	103,000	103,000	
Total Financial	5,214,581	3,136,800	5,373,280	(277,000)	5,096,280	1,959,480	62.5%
* Grants, Receptions & Public Events	671,375	681,120	600,000		600,000	(81,120)	-11.9%
* Provision for Debt Charges	14,292,000	14,292,000	14,724,000		14,724,000	432,000	3.0%
* Capital Projects From Current Funds	5,722,000	5,722,000	5,902,000		5,902,000	180,000	3.1%
* Provision For Reserves	7,884,453	3,260,180	4,007,040		4,007,040	746,860	22.9%
* Miscellaneous - Other	1,143,259	1,215,530	1,320,790	(61,440)	1,259,350	43,820	3.6%
Total Other Budgets	34,927,668	28,307,630	31,927,110	(338,440)	31,588,670	3,281,040	11.6%
Local Boards							
City's Contribution							
Library	10,756,232	10,873,870	12,046,330	(111,620)	11,934,710	1,060,840	9.8%
Hamilton Entertainment and Convention Facilities Inc.	2,465,235	2,465,320	2,205,320		2,205,320	(260,000)	-10.5%
Total Local Boards	13,221,467	13,339,190	14,251,650	(111,620)	14,140,030	800,840	6.0%
Total Expenditures for the City of Hamilton	148,695,411	143,899,310	156,348,660	(1,536,950)	154,811,710	10,912,400	7.6%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 4

Description (1)	1989 Actual (2)	1989 Estimate (3)	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase/(Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
Regional Municipality of Hamilton-Wentworth							
Municipal Contribution							
Levy	86,049,744	86,039,070	97,436,654		97,436,654	11,397,584	13.2%
- prior year's underlevy	35,606	46,280	35,606		35,606	(10,674)	-23.1%
	86,085,350	86,085,350	97,472,260	0	97,472,260	11,386,910	13.2%
Payments in lieu of taxes	4,585,010	4,585,010	5,276,920		5,276,920	691,910	15.1%
Telephones and telegrams	1,509,214	1,509,210	1,654,940		1,654,940	145,730	9.7%
McMaster University	393,210	393,210	426,650		426,650	33,440	8.5%
Mohawk College	144,880	144,880	152,950		152,950	8,070	5.6%
Hospitals	118,980	118,980	121,100		121,100	2,120	1.8%
Correctional Institutions	14,070	14,070	17,290		17,290	3,220	22.9%
	92,850,714	92,850,710	105,122,110	0	105,122,110	12,271,400	13.2%
Supplementary taxes	1,757,367	1,002,570	1,348,980		1,348,980	346,410	34.6%
Local improvements	513,306	707,040	707,040		707,040	0	0.0%
Sewer rates	13,701	29,170	29,170		29,170	0	0.0%
Total Region	95,135,088	94,589,490	107,207,300	0	107,207,300	12,617,810	13.3%

THE CORPORATION OF THE CITY OF HAMILTON

1990 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 5

Description (1)	1989 Actual (2)	1989 Estimate (3)	1990 Original Estimate (4)	Council/ Committee Adjustment Increase (Decrease) (5)	1990 Resultant Appropriation (4+5) (6)	Increase/(Decrease) over 1989 Estimate Amount (6-3) (7)	Percent (7/3) (8)
REGIONAL COUNCIL AND EDUCATIONAL BOARDS - Continued							
* Board of Education							
Levy - elementary	74,460,625	74,619,630	90,468,151		90,468,151	15,848,521	21.2%
- prior years' underlevy	206,319	47,360	206,319		206,319	158,959	335.6%
	74,666,944	74,666,990	90,674,470	0	90,674,470	16,007,480	21.4%
Levy - secondary	53,718,431	53,833,800	61,913,785		61,913,785	8,079,985	15.0%
- prior years' underlevy	148,845	33,460	148,845		148,845	115,385	344.8%
	53,867,276	53,867,260	62,062,630	0	62,062,630	8,195,370	15.2%
Supplementary taxes	2,623,930	1,572,570	2,014,170		2,014,170	441,600	28.1%
Payment in lieu of taxes	2,314,349	2,251,200	2,445,360		2,445,360	194,160	8.6%
Telephones and telegrams	2,671,939	2,671,940	2,662,570		2,662,570	(9,370)	-0.4%
Total Board of Education	136,144,438	135,029,960	159,859,200	0	159,859,200	24,829,240	18.4%
* Hamilton-Wentworth Roman Catholic Separate School Board							
Levy - elementary	15,236,536	15,146,090	19,917,121		19,917,121	4,771,031	31.5%
- prior years' underlevy	(90,447)		(169,171)		(169,171)	(169,171)	
	15,146,089	15,146,090	19,747,950	0	19,747,950	4,601,860	30.4%
Levy - secondary	11,048,944	10,926,900	13,638,635		13,638,635	2,711,735	24.8%
- prior years' underlevy	(122,045)		(122,045)		(122,045)	(122,045)	
	10,926,899	10,926,900	13,516,590	0	13,516,590	2,589,690	23.7%
Total Levy	26,072,988	26,072,990	33,264,540	0	33,264,540	7,191,550	27.6%
Supplementary taxes	532,258	316,640	408,580		408,580	91,940	29.0%
Payment in lieu of taxes	469,461	453,250	496,030		496,030	42,780	9.4%
Telephones and telegrams			129,150		129,150	129,150	
Total Separate School Board	27,074,707	26,842,880	34,298,300	0	34,298,300	7,455,420	27.8%
Total Regional Council and Educational Boards	258,354,233	256,462,330	301,364,800	0	301,364,800	44,902,470	17.5%
Total Expenditures	407,049,644	400,361,640	457,713,460	(1,536,950)	456,176,510	55,814,870	13.9%

The Corporation of the

CITY OF HAMILTON

5 YEAR CAPITAL BUDGET PROGRAM

FOR THE YEARS 1990-1994

THE CORPORATION OF THE CITY OF HAMILTON
Treasury Department

City Hall, Hamilton, Ontario
March 16, 1990

His Worship the Mayor
and Members of City Council

On behalf of the Finance and Administration Committee, it is with pleasure that I present to you the final Capital Budget for the five year period 1990 to 1994 inclusive, as approved by City Council Friday, March 16, 1990. The Committee should be commended for the manner in which it approached the finalization of the thirty-sixth consecutive Capital Budget.

The Committee in recommending this Capital Budget has continued the policy of attempting to control capital expenditures, and also ensure the City has the financial capability to provide the physical, social and cultural facilities necessary to the progress of the City of Hamilton.

They were also guided by the precepts established in prior years and the policies established by City Council, which are:

1. That the projects have a high priority rating either to provide proper physical facilities or to provide added facilities for the social needs of the community.

2. That the employment impact of each project be given consideration.

3. That the "Pay-As-You-Go" philosophy should be encouraged and every effort should be made to restrict capital borrowing wherever possible.

4. That the City continue the self-imposed policy of limiting the percentage of debt charges to the adjusted municipal levy in any one year.

The Committee undertook a review of the projects submitted to them by the various Standing Committees and Local Boards in order to establish the projects on a priority basis. The Committee carefully analyzed any requests for increased costs to projects contained in the 1989-1993 Capital Budget and new projects being submitted for the first time and were successful in reducing this budget, for consideration of City Council.

The Municipal services included in this Capital Budget are shown on the following page analyzed by function and in summary amounts to be financed.

THE CORPORATION OF THE CITY OF HAMILTON
Treasury Department

ANALYSIS BY FUNCTION AND FINANCING SOURCES
(Compared with the 1989-1993 Capital Budget Final Statistics)

Function (1)	Net Remaining Expenditures to be Financed — Amount (000's) 1989-1993 (2)	Amount (000's) 1990-1994 (3)	Percentage Municipal Portion 1989-1993 (4)	Percentage Municipal Portion 1990-1994 (5)
MUNICIPAL GENERAL				
General Government	4,924	6,600	4.8%	5.1%
Protection to Persons and Property	4,600	6,800	4.5	5.3
Transportation Services	50,091	52,031	48.6	40.5
Environmental Services	1,490	1,530	1.4	1.2
Recreation and Cultural Services	26,822	47,411	26.0	36.9
Planning and Development	7,637	6,882	7.4	5.4
General Contingency	7,500	7,250	7.3	5.6
Total Municipal General	103,064	128,504	100.0%	100.0%
Self-Sustaining				
Transportation Services				
Local Improvements - Owner's Share	2,439	4,637		
Grand Total	105,503	133,141		
To be financed as follows			Ratio in Percentage	
1. Debentures	45,929	44,099	43.5%	33.1%
2. 6 Mill Capital Levy	28,999	32,335	27.5	24.3
3. Reserves	30,575	56,707	29.0	42.6
Total as above	105,503	133,141	100.0%	100.0%

Note: In general terms, the 1990-1994 Capital Budget contains funding for "hard" and "soft" services on approximately a 51%-49% basis respectively.

THE CORPORATION OF THE CITY OF HAMILTON
Treasury Department

For your information, the statement below, under column (5), provides you with the debt charges as a percentage of the estimated adjusted municipal levy. You will note that in each year, the percentage is less than the self-imposed limit of 15% and is below the average of 12.5% for the five years specified by City Council as the parameter for the 1990-1994 capital budget.

SUMMARY OF DEBT CHARGES AND PERCENTAGES TO LEVY AND DEBT
(000's)

	Total City Annual Debt Charges		Percentage of Adjusted Municipal Levy Required for Debt Charges		Debt	
Year	Based on Original Submissions	Approved by City Council	Based on Original Submissions	Approved by City Council	Based on Original Submissions	Approved by City Council
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1990	$ 14,724	$14,724	11.4	11.9	$ 18,716	$ 3,458
1991	17,509	14,918	12.9	11.4	27,840	11,258
1992	21,234	15,827	14.9	11.6	22,880	17,971
1993	24,608	18,368	16.5	12.8	18,574	4,945
1994	27.547	18.993	17.6	12.6	18.165	1.830
	$105.622	$82.830			$106.175	$39.462
Average Percentage for the Five Years 1990-1994			14.7%	12.0%		
1995	29.252	17.924	17.8%	11.9%		

It should be noted that while the Committee is recommending that debt charges do not exceed 12.5% of the adjusted municipal levy on average for the five years, this Capital Budget contains provisions for new projects, and a contingency allowance of $1,500,000 in each of the years of the Capital Budget. You will note at the same time, however, that annual debt charges will be increasing at a rate higher than the expected inflation rate for this period.

While City Council has been able to reduce debt charges to levy to below the City policy parameters (which are well below the Ontario Municipal Board (OMB) requirements), the Corporation still has to be conscious of the total debenture charges as forecasted which amount to $19 million by the year 1994.

The following paragraphs outline the status of some of the projects:

a) A Major Project:

Waterfront Project

This project has been entered in this Capital Budget in the gross cost of $30.25 million, $3.7 million from the City of Hamilton, with the balance of $26.55 million to be equally shared with the Federal and Provincial Governments. This project has been included on the basis of a 1990 construction start, with a five year construction period indicating a completion date of 1994.

b) Other Pertinent Information:

(i) Road Reconstruction Program

It is to be noted that the amounts included in this budget do not include any provision for the cost of underground wiring as was proposed by City Council in 1983.

It should also be noted that the funds included in this budget are for local roads only. Arterial or Regional roads are the responsibility of the Regional Municipality of Hamilton-Wentworth and therefore are not provided in this budget.

b) **Other Pertinent Information: - continued**

(ii) Major Maintenance to Civic Buildings

In view of extensive renovations required to various City buildings in the next five years, $250,000 per annum for the first year, $300,000 in each of the years 1991 and 1992, $350,000 for 1993, and $400,000 for 1994, totalling $1,600,000, has been included in this budget. The Director of Property has been requested to develop these renovations into a systematic program.

(iii) City Hall Extension

This project has been referred to Regional Council for consideration in its accommodation requirements of 1991, the year their lease expires.

(iv) Ivor Wynne Stadium

An amount of 0.684 million is included in the Capital Budget with start year 1990 to be completed in 1993.

(v) Parking

8.0 million is provided in this five year budget for parking facilities, all to be financed from the Reserve for Off-Street Parking subject to the availability of funding. Seven projects are forecasted to be undertaken as follows: Up-grading of existing parking facilities, $500,000, start date 1990; John-Rebecca carpark decking, $2,600,000, start date 1990; land acquisition-general, $2,000,000, start date 1990; Study and design of existing parking projects, $200,000, start date 1990; Main-Ferguson carpark decking, $3,400,000 with $3,300,000 as other receipts, start date 1991; King William-Mary carpark decking, $3,300,000 with $3,200,000 as other receipts, start date 1990; and a parking deck area for a transit terminus, $2,500,000, start date 1992. Three other projects such as (i) underground parking deck-Board of Education, $8,800,000, start dated 1991; (ii) City Hall car park deck, $8,220,000, start date 1992; and (iii) parking structure Southeast quadrant, $8,000,000, start dated 1993: are included in this Capital Budget Program to be financed from user fees. These parking facilities are presently under review by the Board.

(vi) Operating Costs

While this Capital Budget indicates the City would have the financial capability to finance the debt charges related to this Capital Program within the self-imposed limits, it also includes, for information purposes, the estimated annual operating cost for each project after construction, in accordance with the policy established by City Council.

(vii) Employment Statistics

Relative to the request of City Council in 1983, the employment impact of each project was considered. Committee members were supplied with employment statistics relative to each project reviewed.

The Finance and Administration Committee is of the opinion that the projects contained in this Capital Budget are within the financial capabilities of the City and represent a balanced program for the future planning and development of the City and has approved of the recommendations as outlined in Exhibit "A".

Respectfully submitted

E. C. Matthews, Treasurer, B.A.,C.A.

THE CORPORATION OF THE CITY OF HAMILTON

EXHIBIT A

The Council of The Corporation of the City of Hamilton at its meeting on March 16, 1990 adopted the following resolution:

(1) That the debt charges shall not exceed an average of 12.5% of the estimated adjusted municipal levy over the 1990-1994 five year Capital Budget.

(2) That the policy established in 1982, whereby any unexpended portion of the municipal contribution to a Local Board be placed in a reserve for capital projects for that Board, should be continued in 1990 and subsequent years to the extent that only adequate reserves are accumulated by the Board (as opposed to excessive reserves) and beyond this point such funds may be allocated to other areas requiring Local Board funding including any annual shortfall (amount required in excess of the municipal contribution).

(3) That the employment impact of each project be given consideration.

(4) That the six mill capital levy continue with specific reference to the "Pay-As-You-Go" policy, on the understanding that the expenditure program for the Reconstruction of Roadways, Abutting Sidewalks and other Sidewalks - Local Roads, be given first priority of the annual financing from this source. The balance of this six mill levy will be assigned to finance such other capital projects as directed by City Council.

(5) That where the construction specifications of a capital project go beyond the normal requirements of the City of Hamilton as a result of financial involvement with outside groups such as institutions, private sector corporations, individuals, or other groups, that such outside contribution be in the form of a firm commitment before City Council is requested to confirm the gross cost of the project and the financial contribution of the City.

(6) That new projects be introduced only in the fifth year of the program, or where Council is able to trade-off an existing project already included in the previous year's five year program.

(7) That this Capital Budget Program be endorsed and forwarded to City Council for approval, for submission to and consideration by the Ontario Municipal Board, through the Regional Council.

(8) That the Projects starting in the year 1990 be approved for implementation as per the attached list (Appendix "A") indicating the method of financing. The originating Department Head be requested to proceed with these projects. The City Solicitor be authorized to apply to the Ontario Municipal Board for all the 1990 start date projects requiring debenturing as indicated. The Regional Municipality of Hamilton-Wentworth be requested to consent to the issuance of debentures. The City Treasurer be authorized to provide the gross cost of the project along with the applicable subsidy and the net cost, to the City Solicitor.

Brian Hinkley

ALDERMAN B. HINKLEY
CHAIRMAN, FINANCE AND ADMINISTRATION COMMITTEE

J. Thompson, Secretary
1990 March 16

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM – 1990 – 1994

1990 PROJECTS AS APPROVED BY THE CITY COUNCIL ON MARCH 16, 1990

Appendix "A"

PROJ NO	FUNCTION	DEPARTMENT	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	NET CITY FINANCING 1990	1991	1992	1993	1994	TOTAL	FINANCING
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
21.1	TRANSPORTATION SERVICE	ENGINEERING	1990 RECONSTRUCTION PROGRAM OF ROADWAYS, ABUTTING SIDEWALKS & OTHER SIDEWALKS – LOCAL ROADS	1990	1990	5,500					5,500	CL
53.0	REC & CULTURAL SERVICES	CULTURE & REC	WEST MOUNTAIN TWIN PAD ARENA CONSTRUCTION	1990	1992		2,000	4,605			6,605	DEBENTURE
56.0	REC & CULTURAL SERVICES	CULTURE & REC	SENIOR CITIZEN'S CENTRE	1990	1992	500	500	1,100			2,100	DEBENTURE
65.1	REC & CULTURAL SERVICES	PUBLIC WORKS	CONSTRUCTION OR REPAIR OF VARIOUS PARKING LOTS	1990	1990	107					107	DEBENTURE
71.1	REC & CULTURAL SERVICES	PUBLIC WORKS	IVOR WYNNE STADIUM – RENOVATIONS & REPAIRS	1990	1990	345					345	DEBENTURE
75.0	REC & CULTURAL SERVICES	PUBLIC WORKS	MOHAWK SPORTS PARK FIELDHOUSE	1990	1991	440					440	DEBENTURE
75.0	REC & CULTURAL SERVICES	PUBLIC WORKS	GAGE PARK–FACILITIES BUILDING	1990	1990	460					460	DEBENTURE
90.0	REC & CULTURAL SERVICES	LIBRARY	LIBRARY RELOCATION – SHERWOOD BRANCH	1990	1990	356					356	DEBENTURE
112.0	PLANNING & DEVELOPMENT	COMMUNITY DEV	WATERFRONT REDEVELOPMENT–HAMILTON'S WEST HAR	1990	1994	500	1,000	1,000	1,000	200	3,700	DEBENTURE
116.0	CONTINGENCY	TREASURY	CONTINGENCY	1990	1990	750					750	DEBENTURE
						3,458	3,500	6,705	1,000	200	14,863	
90.1	REC & CULTURAL SERVICES	HECFI	CENTRAL UTILITIES PLANT–EQUIPMENT AND RENOVATION	1990	1990	90					90	RCP–CUP
87.1	REC & CULTURAL SERVICES	HECFI	COPPS COLISEUM – NEW EQUIPMENT & RENOVATIONS	1990	1990	80					80	RCP–HECFI
88.1	REC & CULTURAL SERVICES	HECFI	COPPS COLISEUM – PRIVATE BOXES – STUDY	1990	1990	100					100	RCP–HECFI
89.0	REC & CULTURAL SERVICES	HECFI	COPPS COLISEUM – SATELLITE DISH	1990	1990	70					70	RCP–HECFI
106.1	REC & CULTURAL SERVICES	HECFI	HAMILTON PLACE–FURNITURE, EQUIPMENT & RENOVATIO	1990	1990	160					160	RCP–HECFI
107.0	REC & CULTURAL SERVICES	HECFI	HECFI– CORPORATE– AUTOMATED FACILITIES MANAGEME	1990	1990	75					75	RCP–HECFI
110.1	PLANNING & DEVELOPMENT	HECFI	HAM CONV CENTRE–FURNITURE, EQUIPMENT & RENOVATI	1990	1990	62					62	RCP–HECFI
						517	0	0	0	0	517	

THE CORPORATION OF THE CITY OF HAMILTON
CAPITAL BUDGET PROGRAM – 1990 – 1994
1990 PROJECTS AS APPROVED BY THE CITY COUNCIL ON MARCH 16, 1990

PROJ NO (1)	FUNCTION (2)	DEPARTMENT (3)	PROJECT DESCRIPTION (4)	PROJECT START (5)	PROJECT FINISH (6)	NET CITY FINANCING 1990 (7)	1991 (8)	1992 (9)	1993 (10)	1994 (11)	TOTAL (12)	FINANCING (13)
92.1	REC & CULTURAL SERVICES	LIBRARY	LIBRARY FURNITURE & EQUIPMENT – OFFICE AUTOMATIO	1990	1990	13					13	RCP-L
93.0	REC & CULTURAL SERVICES	LIBRARY	LIBRARY AUTOMATION OF INFORMATION FILES	1990	1990	131					131	RCP-L
94.1	REC & CULTURAL SERVICES	LIBRARY	LIBRARY OFFICE AUTOMATION	1990	1990	72					72	RCP-L
96.1	REC & CULTURAL SERVICES	LIBRARY	LIBRARY AUTOMATION & COLLECTION ACCESS PHASES II–	1990	1990	181					181	RCP-L
						397	0	0	0	0	397	
1.0	GENERAL GOVERNMENT	INFORM SYSTEM	NEW COMPUTER WORKSTATION FURNITURE	1990	1990	80					80	RCP
2.1	GENERAL GOVERNMENT	PROPERTY	CONSTRUCTION COSTS– ACCOMMODATION REQ – CITY H	1990	1990	180					180	RCP
3.1	GENERAL GOVERNMENT	PROPERTY	MAJOR MAINTENANCE TO CIVIC BUILDINGS (2)	1990	1990	250					250	RCP
5.0	GENERAL GOVERNMENT	PROPERTY	MAJOR UPGRADING OF CITY HALL – NEEDS STUDY	1990	1990	100					100	RCP
6.0	GENERAL GOVERNMENT	PROPERTY	CONSTRUCTION COSTS –ACCOMMODATION REQ –LEGAL	1990	1990	175					175	RCP
7.1	GENERAL GOVERNMENT	INFORM SYSTEM	COMPUTER SOFTWARE	1990	1990	125					125	RCP
8.0	GENERAL GOVERNMENT	PROPERTY	HAMILTON HOUSING COMPANY – REPLACEMENT OF HEATING AND ELECTRICAL SYSTEM – MACASSA PARK (3)	1990	1990	166					166	RCP
9.0	GENERAL GOVERNMENT	CULTURE & REC	Y.W.C.A. CAPITAL GRANT	1990	1994	150	150	150	150	150	750	RCP
10.0	GENERAL GOVERNMENT	PROPERTY	ASBESTOS ABATEMENT PROGRAM	1990	1992	550					550	RCP
10.1	GENERAL GOVERNMENT	TREASURY	HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS – CAPITAL GRANT	1990	1990	282					282	RCP
23.1	TRANSPORTATION SERVICE	ENGINEERING	CATCH BASIN AND DRAIN CONNECTION	1990	1990	150					150	RCP
26.1	TRANSPORTATION SERVICE	ENGINEERING	CITY'S SHARE OF ALL LOCALS – RESIDENTIAL	1990	1990						0	RCP
27.1	TRANSPORTATION SERVICE	ENGINEERING	CITY'S SHARE OF ALL LOCALS – INDUSTRIAL	1990	1990						0	RCP
38.0	ENVIRONMENTAL SERVICES	PUBLIC WORKS	NEW EQUIPMENT – VACALLS	1990	1990	170					170	RCP
39.0	ENVIRONMENTAL SERVICES	PUBLIC WORKS	NEW EQUIPMENT – STEAM JENNY	1990	1990	15					15	RCP
40.1	ENVIRONMENTAL SERVICES	PUBLIC WORKS	NEW EQUIPMENT – ELEPHANT VACS	1990	1990	28					28	RCP
41.0	ENVIRONMENTAL SERVICES	PUBLIC WORKS	UNDERGROUND FUEL TANKS MISC LOCATIONS– FLEET SE	1990	1990	130					130	RCP
42.0	ENVIRONMENTAL SERVICES	PUBLIC WORKS	RENOVATIONS TO OFFICE AND YARD – FLEET SERVICES	1990	1990	35					35	RCP
43.0	ENVIRONMENTAL SERVICES	PUBLIC WORKS	VENTILATION SYSTEM – FLEET SERVICES	1990	1991	74	60				134	RCP

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM – 1990 – 1994

1990 PROJECTS AS APPROVED BY THE CITY COUNCIL ON MARCH 16, 1990

Appendix "A"

PROJ NO	FUNCTION	DEPARTMENT	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	NET CITY FINANCING 1990	1991	1992	1993	1994	TOTAL	FINANCING
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
56.0	REC & CULTURAL SERVICES	CULTURE & REC	SIR WINSTON CHURCHILL SCHOOL – FILTRATION SYSTEM	1990	1990	150					150	RCP
64.0	REC & CULTURAL SERVICES	PUBLIC WORKS	UPPER OTTAWA DEPOT	1990	1991	100	250				350	RCP
66.0	REC & CULTURAL SERVICES	PUBLIC WORKS	MOUNTAIN PARK – CREST STABILIZATION PLAN	1990	1992	50	100	100			250	RCP
61.0	REC & CULTURAL SERVICES		HAMILTON & SCOURGE JASON PROJECT	1990	1991	350					350	RCP
111.0	PLANNING & DEVELOPMENT	COMMUNITY DEV	P.R.I.D.E. PROGRAMME – BEASLEY/CENTRAL	1990	1992	50	250	70			370	RCP
114.1	PLANNING & DEVELOPMENT	COMMUNITY DEV	BARTON STREET DEMONSTRATION LOAN PROGRAMME	1990	1990	200					200	RCP
116.0	PLANNING & DEVELOPMENT	COMMUNITY DEV	CENTRAL BEASLEY HOUSING INTENSIFICATION PROGRAM	1990	1993	100	500	330			930	RCP
116.5	CONTINGENCY	TREASURY	CONTINGENCY	1990	1990	700					700	RCP
						4,308	1,310	850	150	150	6,568	
29.1	TRANSPORTATION SERVICE	PARKING AUTH	UP-GRADING OF EXISTING PARKING FACILITIES	1990	1990	100					100	ROSP
29.1	TRANSPORTATION SERVICE	PARKING AUTH	STUDY & DESIGN-EXISTING & FUTURE PARKING PROJECT	1990	1990	50					50	ROSP
30.0	TRANSPORTATION SERVICE	PARKING AUTH	JOHN-REBECCA CARPARK – DECKING	1990	1990	2,600					2,600	ROSP
31.1	TRANSPORTATION SERVICE	PARKING AUTH	LAND ACQUISITION – GENERAL	1990	1990	400					400	ROSP
32.0	TRANSPORTATION SERVICE	PARKING AUTH	KING WILLIAM – MARY CARPARK DECKING	1990	1990	100					100	ROSP
						3,250	0	0	0	0	3,250	
99.0	REC & CULTURAL SERVICES	LIBRARY	LIBRARY – LAND ACQUISITION SOUTH – EAST MOUNTAIN	1990	1990	555					555	RPP
113.1	PLANNING & DEVELOPMENT	COMMUNITY DEV	MUNICIPAL NON-PROFIT HOUSING CORP – LANDBANKING	1990	1990	1,000					1000	RPP
22.1	TRANSPORTATION SERVICE	ENGINEERING	CITY'S SHARE OF SERVICES THROUGH UNSUBDIVIDED LA	1990	1990	1,500					1,500	RSTUL
166.0	REC & CULTURAL SERVICES	HECFI	HAMILTON PLACE – GREAT HALL BANNERS	1990	1990	570					570	RTS-HP
64.0	REC & CULTURAL SERVICES	CULTURE & REC	PLAYGROUND EQUIPMENT (2)	1990	1990	100					100	RPL
67.0	REC & CULTURAL SERVICES	PUBLIC WORKS	FLOODLIGHTING – SAM MANSON PARK	1990	1990	98					98	RPL
68.1	REC & CULTURAL SERVICES	PUBLIC WORKS	PARK DEVELOPMENT AND REDEVELOPMENT BY PRIORITY	1990	1990	1,288					1,288	RPL
70.1	REC & CULTURAL SERVICES	PUBLIC WORKS	GAGE PARK PERENNIAL BORDERS	1990	1990	22					22	RPL
72.1	REC & CULTURAL SERVICES	PUBLIC WORKS	RED HILL CREEK MASTER PLAN IMPLEMENTATION	1990	1990	1,157					1,157	RPL
73.0	REC & CULTURAL SERVICES	PUBLIC WORKS	T.B.MCQUESTON PARK (1)	1990	1996	170	550	1,712	530	1,352	4,814	RPL
70.0	REC & CULTURAL SERVICES	PUBLIC WORKS	CHURCHILL LAWN BOWLING CLUB – LIGHTING SYSTEM RE	1990	1990	31					31	RPL
						2,864	550	1,712	530	1,352	7,298	
			TOTAL 1990 CAPITAL PROJECTS			22,990	5,360	9,067	1,980	1,702	41,108	

NOTE 1. THIS ITEM REQUIRES SEPERATE APPROVAL BY THE STANDING COMMITTEE BEFORE COMMENCEMENT.

2. DEPARTMENT HEAD IS REQUIRED TO PROVIDE PRIORITY LISTINGS FOR APPROVAL TO THE STANDING COMMITTEE BEFORE COMMENCEMENT.

3. POSSIBLE RECOVERY FROM SENIOR LEVELS OF GOVERNMENT

THE CORPORATION OF THE CITY OF HAMILTON

ASSUMPTIONS AND NOTATIONS

Assumptions

The figures presented in these schedules are based on the following assumptions:

Population	- Increase per annum	.50 per cent
Assessment	- Increase per annum	.50 per cent
Tax Levy	- Increase per annum Municipal	5.00 per cent
Interest Rates	- Per annum - Local Improvements	11.00 per cent
	- Other Municipal Projects	11.00 per cent
Term of Debentures	- City's Share of Locals and Municipal Services	15 years
	- Other Municipal Projects	10 years

Notations:

(1) The intended scheduling of all projects along with requesting authorization for approval of the Ontario Municipal Board is shown in Columns 5 and 6 under "Project - Start/Finish".

(2) The Column "1995 and After", will only include the financing required to complete a project commenced in the years 1990 to 1994 inclusive. Projects scheduled for commencement in 1995 or after are shown on a separate report, as are those projects which had originally been submitted for consideration in the 1990-1994 Capital Budget, but have for various reasons been delayed to the 1995-1999 Capital Budget.

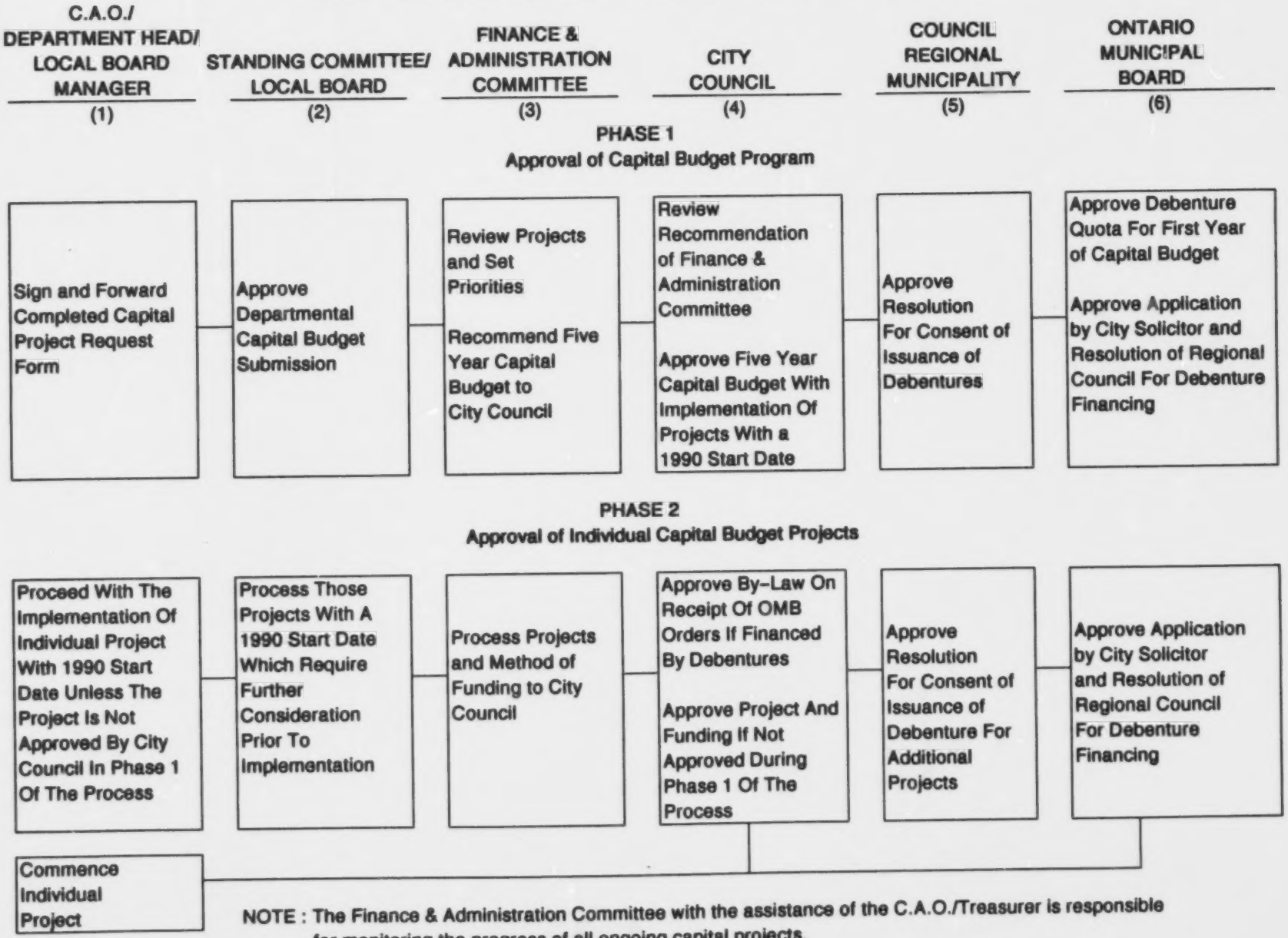
Notations: - Continued

(3) Notations on Subsidies or Other Receipts -

CF	Current Fund
CL	Capital Levy
COM	Commutation
DEB	Debenture
F	Federal Contribution
LG	Library Gift Fund
LS	Land Sale
NPH	Non-Profit Housing
OR	Other Miscellaneous Receipts
P	Provincial Contribution
PE	Private Enterprise Contribution
PS	Public Subscription
RAR-L	Reserve for Automotive Replacement - Library
RC	Reserve for Contingency
RCP	Reserve for Capital Project - General
RCP-C	Reserve for Capital Projects - Central Utilities Plant
RCP-H	Reserve for Capital Project - Hamilton Entertainment Convention Facilities Incorporated
RCP-L	Reserve for Capital Project - Library
RHW	Region of Hamilton-Wentworth
ROSP	Reserve for Off-Street Parking
RPL	Reserve for Park Land - 5% Land Dedication
RPP	Reserve for Property Purchase
RRB-L	Reserve for Repairs to Buildings - Library
RS	Roadway Subsidy
RSTUL	Reserve for Services Through Unsubdivided Land
RTS-HP	Reserve for Ticket Surcharge - Hamilton Place (H.E.C.F.I.)
UF	Users' Fees

THE CORPORATION OF THE CITY OF HAMILTON

APPROVAL PROCESS FOR CAPITAL BUDGET AND CAPITAL PROJECTS



NOTE : The Finance & Administration Committee with the assistance of the C.A.O./Treasurer is responsible for monitoring the progress of all ongoing capital projects.

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

********** S U M M A R Y *******

(000's)

PROJECT DESCRIPTION	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	CODE	REQUIRED 1995 & AFTER	1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
GENERAL GOVERNMENT										
GENERAL ADMINISTRATION	6,600	0		0	6,600	1,997	1,199	1,137	1,226	1,041
PROTECTION TO PERSONS AND PROPERTY										
FIRE DEPARTMENT	6,800	0		0	6,800	0	2,900	2,500	1,400	0
TRANSPORTATION SERVICES										
DEPARTMENT OF ENGINEERING	65,161	20,510		620	44,031	7,150	8,320	8,727	9,698	10,136
PARKING AUTHORITY	39,520	31,520		0	8,000	3,250	650	3,100	500	500
SUB-TOTAL	104,681	52,030		620	52,031	10,400	8,970	11,827	10,198	10,636
ENVIRONMENTAL SERVICES										
DEPARTMENT OF PUBLIC WORKS	1,530	0		0	1,530	452	469	284	275	50
RECREATION AND CULTURAL SERVICES										
DEPARTMENT OF CULTURE AND RECREATION	14,220	995		0	13,225	750	3,150	8,455	370	500
PUBLIC WORKS - PARKS DIVISION	24,207	0		2,909	21,298	4,265	4,073	5,108	4,082	3,770
H.E.C.F.I. - VICTOR K. COPPS COLISEUM	6,610	0		0	6,610	220	3,100	2,975	75	240
CENTRAL UTILITIES PLANT	695	0		0	695	90	235	170	130	70
HAMILTON & SCOURGE	350	0		0	350	350	0	0	0	0
HAMILTON PUBLIC LIBRARY BOARD	3,943	0		0	3,943	1,308	640	1,475	356	164
H.E.C.F.I. - HAMILTON PLACE	1,165	0		0	1,165	730	115	70	150	100
H.E.C.F.I. - CORPORATE	125	0		0	125	75	0	0	50	0
SUB-TOTAL	51,315	995		2,909	47,411	7,788	11,313	18,253	5,213	4,844

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

********** S U M M A R Y *******

(000's)

PROJECT DESCRIPTION	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	CODE	REQUIRED 1995 & AFTER	1990 - 1994	1990	**FINANCING** 1991	1992	1993	1994
PLANNING AND DEVELOPMENT										
H.E.C.F.I. - HAMILTON CONVENTION CENTRE	1,142	0		0	1,142	62	125	100	235	620
COMMUNITY DEVELOPMENT	38,590	32,850		0	5,740	850	2,050	1,640	1,000	200
SUB-TOTAL	39,732	32,850		0	6,882	912	2,175	1,740	1,235	820
CONTINGENCY										
GENERAL CONTINGENCY	7,250	0		0	7,250	1,450	1,450	1,450	1,450	1,450
TOTAL MUNICIPAL GENERAL	217,908	85,875		3,529	128,504	22,999	28,476	37,191	20,997	18,841
LESS PROCEEDS FROM CAPITAL LEVY, RESERVES AND RESERVE FUNDS										
CAPITAL LEVY - 6 MILLS	0	32,335		0	32,335	5,500	5,875	6,290	7,090	7,580
RESERVES AND RESERVE FUNDS	0	56,707		0	56,707	14,041	11,343	12,930	8,962	9,431
SUB-TOTAL	0	89,042		0	89,042	19,541	17,218	19,220	16,052	17,011
NET TOTAL MUNICIPAL GENERAL	217,908	174,917		3,529	39,462	3,458	11,258	17,971	4,945	1,830
SELF-SUSTAINING TRANSPORTATION SERVICES										
LOCAL IMPROVEMENTS - OWNER'S SHARE	6,684	1,580		467	4,637	0	1,320	1,392	1,485	440
NET TOTAL CAPITAL BUDGET PROGRAM 1990-1994	224,592	176,497		3,996	44,099	3,458	12,578	19,363	6,430	2,270

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	GENERAL GOVERNMENT												
1 001.0 2 RCP	NEW COMPUTER WORKSTATIONS	1990	1990	50				50	50				
1 002.0 2 RCP	CONSTRUCTION COSTS FOR ACCOMMODATION REQUIREMENTS- CITY HALL	1990	1991	250				250	150	100			
1 003.0 2 RCP	MAJOR MAINTENANCE TO CIVIC BUILDINGS	1990	1994	1,600				1,600	250	300	300	350	400
1 005.0 2 RCP	MAJOR UPGRADING OF CITY HALL - NEEDS STUDY	1990	1990	100				100	100				
1 006.0 2 RCP	CONSTRUCTION COSTS FOR ACCOMMODATION REQUIREMENTS - CITY HALL LEGAL DEPT.	1990	1990	175				175	175				
1 007.0 2 RCP	COMPUTER SOFTWARE	1990	1994	725				725	125	150	150	150	150
1 008.0 2 RCP	HAMILTON HOUSING COMPANY-REPLACEMENT OF HEATING AND ELECTRICAL SYSTEM MACASSA PARK	1990	1990	165				165	165				

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	GENERAL GOVERNMENT												
1 009.0 2 RCP	YWCA CAPITAL GRANT	1990	1994	750				750	150	150	150	150	150
1 010.0 2 RCP	ASBESTOS ABATEMENT PROGRAM	1990	1992	550				550	550				
1 011.0 2 RCP	CENTRAL MEMORIAL RECREATION CENTRE REPLACEMENT OF POOL FILTRATION SYSTEM	1991	1991	200				200		200			
1 014.0 2 RCP	JIMMY THOMPSON POOL REPLACEMENT OF FILTRATION SYSTEM	1992	1992	225				225			225		
1 015.0 2 RCP	RYERSON RECREATION CENTRE-REPLACEMENT OF POOL FILTRATION SYSTEM	1993	1993	250				250				250	
1 016.0 2 RCP	CAPITAL CONSTRUCTION GRANT - HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	1990	1994	1,560				1,560	282	299	312	326	341
	TOTAL GENERAL GOVERNMENT			6,600	0		0	6,600	1,997	1,199	1,137	1,226	1,041

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	PROTECTION TO PERSONS AND PROPERTY												
	FIRE DEPARTMENT												
1 017.0 2 RPP	FIRE STATION, UPPER SHERMAN AND FENNELL AVENUE - LAND ACQUISITION	1991	1992	800				800		800			
1 018.0 2 DEB	FIRE STATION, UPPER SHERMAN AND FENNELL AVENUE- CONSTRUCTION REPLACING TWO EXISTING STATIONS	1992	1993	2,650				2,650			1,250	1,400	
1 019.0 2 DEB	PUBLIC SAFETY TRUNKING RADIO COMMUNICATIONS	1991	1992	2,250				2,250		1,000	1,250		
1 020.0 2 DEB	COMPUTER AIDED DISPATCH	1991	1992	1,100				1,100		1,100			
	SUB-TOTAL FIRE DEPARTMENT			6,800	0		0	6,800	0	2,900	2,500	1,400	0
	TOTAL PROTECTION TO PERSONS & PROPERTY			6,800	0		0	6,800	0	2,900	2,500	1,400	0

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 – 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 – 1994	**FINANCING** 1990	1991	1992	1993	1994
	TRANSPORTATION SERVICES DEPARTMENT OF ENGINEERING												
1 021.1 2 CL	1990 RECONSTRUCTION PROGRAM OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS – LOCAL ROADS	1990	1990	8,800	3,300	RS		5,500	5,500				
1 021.2 2 CL	1991 RECONSTRUCTION PROGRAM OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS – LOCAL ROADS	1991	1992	9,400	3,525	RS		5,875		5,875			
1 021.3 2 CL	1992 RECONSTRUCTION PROGRAM OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS – LOCAL ROADS	1992	1993	10,062	3,772	RS		6,290			6,290		
1 021.4 2 CL	1993 RECONSTRUCTION PROGRAM OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS – LOCAL ROADS	1993	1994	11,342	4,252	RS		7,090				7,090	

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	** F I N A N C I N G ** 1990	1991	1992	1993	1994
	TRANSPORTATION SERVICES DEPARTMENT OF ENGINEERING												
1 021.5 2 CL	1994 RECONSTRUCTION PROGRAM OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS - LOCAL ROADS	1994	1995	12,126	4,546	RS		7,580					7,580
1 022.1 2 RSTUL	1990-CITY'S SHARE OF SERVICES-ROADS, CURBS & SIDEWALKS THROUGH UNSUBDIVIDED LAND	1990	1990	1,500				1,500	1,500				
1 022.2 2 RSTUL	1991-CITY'S SHARE OF SERVICES-ROADS, CURBS & SIDEWALKS THROUGH UNSUBDIVIDED LAND	1991	1991	1,605				1,605		1,605			
1 022.3 2 RSTUL	1992-CITY'S SHARE OF SERVICES-ROADS, CURBS & SIDEWALKS THROUGH UNSUBDIVIDED LAND	1992	1992	1,717				1,717			1,717		
1 022.4 2 RSTUL	1993-CITY'S SHARE OF SERVICES-ROADS, CURBS & SIDEWALKS THROUGH UNSUBDIVIDED LAND	1993	1993	1,838				1,838				1,838	

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	TRANSPORTATION SERVICES DEPARTMENT OF ENGINEERING												
1 022.5 2 RSTUL	1994-CITY'S SHARE OF SERVICES-ROADS, CURBS & SIDEWALKS THROUGH UNSUBDIVIDED LAND	1994	1994	1,966				1,966					1,966
1 023.0 2 RCP	CATCH BASIN AND DRAIN CONNECTION	1990	1994	855				855	150	160	170	180	195
1 024.0 2 RCP	STORM MANAGEMENT PROJECTS	1991	1991	120				120		120			
1 026.1 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1990 RESIDENTIAL	1990	1991	560	200	RS		360		360			
1 026.2 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1991 RESIDENTIAL	1991	1992	510	170	RS		340			340		
1 026.3 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1992 RESIDENTIAL	1992	1993	570	200	RS		370				370	
1 026.4 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1993 RESIDENTIAL	1993	1994	610	215	RS		395					395

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	TRANSPORTATION SERVICES DEPARTMENT OF ENGINEERING												
1 026.5 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1994 RESIDENTIAL	1994	1995	950	330	RS	620	0					
1 027.1 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1990 INDUSTRIAL	1990	1991	200				200		200			
1 027.2 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1991 INDUSTRIAL	1991	1992	210				210			210		
1 027.3 2 RCP	THE CITY'S SHARE OF ALL LOCALS FOR 1992 INDUSTRIAL	1992	1993	220				220				220	
	SUB-TOTAL DEPARTMENT OF ENGINEERING			65,161	20,510		620	44,031	7,150	8,320	8,727	9,698	10,136

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 – 1994	**FINANCING** 1990	1991	1992	1993	1994
	TRANSPORTATION SERVICES PARKING AUTHORITY												
1 028.0 2 ROSP	UP-GRADING OF EXISTING PARKING FACILITIES	1990	1994	500				500	100	100	100	100	100
1 029.0 2 ROSP	STUDY AND DESIGN OF EXISTING AND FUTURE PARKING PROJECTS	1990	1992	200				200	50	50	100		
1 030.0 2 ROSP	JOHN – REBECCA CARPARK – DECKING ANNUAL OPERATING COST – $200,000	1990	1990	2,600				2,600	2,600				
1 031.0 2 ROSP	LAND ACQUISITION – GENERAL	1990	1994	2,000				2,000	400	400	400	400	400
1 032.0 2 ROSP	KING WILLIAM – MARY CARPARK DECKING ANNUAL OPERATING COST – $100,000	1990	1990	3,300	3,200	OR		100	100				
1 033.0 2 ROSP	MAIN – FERGUSON CARPARK – DECKING ANNUAL OPERATING COST – $100,000	1991	1991	3,400	3,300	OR		100		100			

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	TRANSPORTATION SERVICES												
	PARKING AUTHORITY												
1 034.0 2 UF	UNDERGROUND PARKIN DECK - BOARD OF EDUCATION ANNUAL OPERATING COST - $260,000	1991	1991	8,800	8,800	UF							
1 035.0 2 ROSP	PARKING DECK AREA OF GO TRANSIT TERMINUS ANNUAL OPERATING COST - $120,000	1992	1992	2,500				2,500			2,500		
1 036.0 2 UF	CITY HALL CARPARK DECK ANNUAL OPERATING COST - $240,000	1992	1992	8,220	8,220	UF							
1 037.0 2 UF	PARKING STRUCTURE - SOUTHEAST QUADRANT ANNUAL OPERATING COST - $450,000	1993	1993	8,000	8,000	UF							
	SUB-TOTAL PARKING AUTHORITY			39,520	31,520		0	8,000	3,250	650	3,100	500	500
	TOTAL TRANSPORTATION SERVICES			104,681	52,030		620	52,031	10,400	8,970	11,827	10,198	10,636

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	ENVIRONMENTAL SERVICES DEPARTMENT OF PUBLIC WORKS												
1 038.0 2 RCP	NEW EQUIPMENT VACALL ANNUAL OPERATING COST - $89,200	1990	1990	170				170	170				
1 039.0 2 RCP	NEW EQUIPMENT STEAM JENNY	1990	1990	15				15	15				
1 040.0 2 RCP	NEW EQUIPMENT ELEPHANT VACS	1990	1992	59				59	28	15	16		
1 041.0 2 RCP	UNDERGROUND FUEL TANKS -FLEET SERVICES	1990	1990	130				130	130				
1 042.0 2 RCP	RENOVATIONS TO OFFICE AND YARDS - FLEET SERVICES	1990	1990	35				35	35				
1 043.0 2 RCP	VENTILATION SYSTEM - FLEET SERVICES	1990	1991	134				134	74	60			
1 044.0 2 RCP	NEW EQUIPMENT STREET SWEEPERS ANNUAL OPERATING COST - $171,000	1991	1993	278				278		130		148	

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	ENVIRONMENTAL SERVICES DEPARTMENT OF PUBLIC WORKS												
1 045.0 2 RCP	NEW EQUIPMENT STREET FLUSHER ANNUAL OPERATING COST - $85,000	1991	1991	130				130		130			
1 046.0 2 RCP	NEW EQUIPMENT SANDE /WING PLOW UNITS ANNUAL OPERATING COST - $195,000	1991	1993	192				192		90		102	
1 047.0 2 RCP	NEW EQUIPMENT STAKE DUMP CREW ANNUAL OPERATING COST - $106,000	1991	1993	92				92		44	23	25	
1 048.0 2 RCP	PAVING MAINTENANCE YARDS	1992	1994	100				100			50		50
1 049.0 2 RCP	NEW EQUIPMENT CONCRETE GRINDER ANNUAL OPERATING COST - $112,000	1992	1992	100				100			100		

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 – 1994	**FINANCING** 1990	1991	1992	1993	1994
	ENVIRONMENTAL SERVICES DEPARTMENT OF PUBLIC WORKS												
1 050.0 2 RCP	NEW EQUIPMENT REFUS PACKER 25 CUBIC YARD ANNUAL OPERATING COST – $433,000	1992	1992	95				95			95		
SUB-TOTAL DEPARTMENT OF PUBLIC WORKS				1,530	0		0	1,530	452	469	284	275	50
TOTAL ENVIRONMENTAL SERVICES				1,530	0		0	1,530	452	469	284	275	50

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES DEPARTMENT OF CULTURE AND RECREATION												
1 053.0 2 DEB	WEST MOUNTAIN TWIN PAD ARENA ANNUAL OPERATINTG COST - $440,000	1990	1991	7,600	995	P		6,605		2,000	4,605		
1 054.0 2 RPL	PLAYGROUND EQUIPMEN ANNUAL OPERATING COST - $50,000	1990	1994	500				500	100	100	100	100	100
1 055.0 2 RCP	SIR WINSTON CHURCHILL SCHOOL - FILTRATION SYSTEM	1990	1990	150				150	150				
1 056.0 2 DEB	SENIOR CITIZEN'S CENTRE ANNUAL OPERATING COST - $400,000	1990	1991	2,100				2,100	500	500	1,100		
1 057.0 2 DEB	HUNTINGTON PARK RECREATION CENTRE RENOVATIONS ANNUAL OPERATING COST - $200,000	1991	1992	3,200				3,200		550	2,650		

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	RECREATION & CULTURAL SERVICES												
	DEPARTMENT OF CULTURE AND RECREATION												
1 058.0 2 RCP	RYERSON RECREATION CENTRE - THERAPEUTIC HOT POOL ANNUAL OPERATING COST - $20,000	1994	1994	150				150					150
1 059.0 2 RCP	CHEDOKE POOL WASHRO ANNUAL OPERATING COST - $4,000	1993	1993	270				270				270	
1 061.0 2 RCP	WHITEHERN - RENOVATION OF STABLES ANNUAL OPERATING COST - $2,000	1994	1994	250				250					250
	SUB-TOTAL DEPARTMENT OF CULTURE & RECREATIO			14,220	995		0	13,225	750	3,150	8,455	370	500

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES PUBLIC WORKS - PARKS DIVISION												
1 063.0 2 DEB	CONSTRUCTION OF CRYSTAL PALACE	1991	1992	1000				1000		200	800		
1 064.0 2 RCP	UPPER OTTAWA DEPOT	1990	1991	359				359	109	250			
1 065.0 2 DEB	CONSTRUCTION OR REPAIRS OF VARIOUS PARKING LOTS	1990	1994	534				534	107	107	160		160
1 066.0 2 RCP	MOUNTAIN PARK CREST STABILIZATION PLAN	1990	1992	250				250	50	100	100		
1 067.0 2 RPL	FLOODLIGHTING SAM MANSON PARK	1990	1990	86				86	86				
1 068.0 2 RPL	PARK DEVELOPMENT & REDEVELOPMENT BY PRIORITY - ANNUAL OPERATING COST - $42,200	1990	1994	5,728				5,728	1,288	1,000	1,070	1,145	1,225
1 070.0 2 RPL	GAGE PARK PERENNIAL BORDERS	1990	1994	272				272	22				250

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	RECREATION & CULTURAL SERVICES												
	PUBLIC WORKS - PARKS DIVISION												
1 071.0 2 DEB	IVOR WYNNE STADIUM RENOVATIONS & REPAIRS	1990	1993	684				684	345	150	104	85	
1 072.0 2 RPL	RED HILL CREEK MASTER PLAN IMPLEMENTATION ANNUAL OPERATING COST - $85,000	1990	1994	4,430				4,430	1,157	923	930	637	783
1 073.0 2 RPL	T.B. MCQUESTON PARK ANNUAL OPERATING COST - $200,000	1990	1996	7,523			2,909	4,614	170	550	1,712	830	1,352
1 075.0 2 DEB	MOHAWK SPORTS PARK FIELDHOUSE ANNUAL OPERATING COST - $6,000	1990	1991	440				440	440				
1 076.0 2 RPL	CHURCHILL LAWN BOWLING CLUB - REPLACEMENT OF LIGHTING SYSTEM	1990	1990	31				31	31				
1 078.0 2 DEB	GAGE PARK - CONSTRUCTION OF FACILITIES BUILDING	1990	1990	460				460	460				

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	RECREATION & CULTURAL SERVICES												
	PUBLIC WORKS - PARKS DIVISION												
1 079.0 2 RCP	FLOODLIGHTING VICTORIA PARK	1991	1991	96				96		96			
1 080.0 2 DEB	MOHAWK SPORTS PARK FLOODLIGHTING & BLEACHERS ANNUAL OPERATING COST - $2,500	1991	1991	250				250		250			
1 081.0 2 DEB	KINGS' FOREST GOLF COURSE IMPROVEMENTS	1991	1992	250				250		125	125		
1 082.0 2 RPL	GAGE PARK - PATHWAY LIGHTING PHASE III ANNUAL OPERATING COST - $600	1991	1991	36				36		36			
1 083.0 2 DEB	IVOR WYNNE STADIUM ARTIFICIAL TURF REPLACEMENT	1993	1993	1,325				1,325				1,325	
1 084.0 2 DEB	CONSTRUCTION OF UTILITY BUILDING - BRIAN TIMMIS STADIUM ANNUAL OPERATING COST - $6,000	1991	1991	286				286		286			

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	RECREATION & CULTURAL SERVICES												
	PUBLIC WORKS - PARKS DIVISION												
1 085.0 2 RCP	FLOODLIGHTING EASTWOOD PARK	1992	1992	107				107			107		
1 086.0 2 RPL	GAGE PARK - RECONSTRUCTION OF CARPET BEDS	1993	1993	60				60				60	
	SUB-TOTAL PUBLIC WORKS - PARKS DIVISION			24,207	0		2,909	21,298	4,265	4,073	5,108	4,082	3,770

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	** F I N A N C I N G ** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES												
	H.E.C.F.I. - COPPS COLISEUM												
1 087.0 2 RCP-H	VICTOR K. COPPS TRADE CENTRE/ARENA - NEW EQUIPMENT AND RENOVATIONS	1990	1994	540				540	50	100	75	75	240
1 088.1 2 RCP-H	VICTOR K. COPPS TRADE CENTRE/ARENA PRIVATE BOXES STUDY REQUIRED FOR N.H.L. TEAM	1990	1990	100			Q	100	100				
1 088.2 2 DEB	VICTOR K. COPPS TRADE CENTRE/ARENA - CONSTRUCTION OF ADDITIONAL PRIVATE BOXES FOR N.H.L.	1991	1992	5,900				5,900		3,000	2,900		
1 089.0 2 RCP-H	VICTOR K. COPPS TRADE CENTRE/ARENA - SATELLITE DISH PURCHASE	1990	1990	70				70	70				
	SUB-TOTAL H.E.C.F.I. - COPPS COLISEUM			6,610	0		0	6,610	220	3,100	2,975	75	240

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	** FINANCING ** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES												
	CENTRAL UTILITIES PLANT												
1 090.0	CENTRAL UTILITIES	1990	1994	695				695	90	235	170	130	70
2 RCP-C	PLANT - REPLACEMENT AND MAJOR OVERHAUL OF EQUIPMENT												
SUB-TOTAL CENTRAL UTILITIES PLANT				695	0		0	695	90	235	170	130	70

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	CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
		RECREATION & CULTURAL SERVICES												
		HAMILTON & SCOURGE												
1	091.0	HAMILTON & SCOURGE-	1990	1991	350				350	350				
2	RCP	JASON PROJECT												
		SUB-TOTAL HAMILTON & SCOURGE			350	0		0	350	350	0	0	0	0

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CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 – 1994	**FINANCING** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES												
	HAMILTON PUBLIC LIBRARY BOARD												
1 092.0 2 RCP-L	FURNITURE FOR OFFICE AUTOMATION	1990	1992	39				39	13	13	13		
1 093.0 2 RCP-L	AUTOMATION OF INFORMATION FILES ANNUAL OPERATING COST – $5,000	1990	1990	131				131	131				
1 094.0 2 RCP-L	OFFICE AUTOMATION – ANNUAL OPERATING COST – $9,335	1990	1992	213				213	72	68	73		
1 095.0 2 RCP-L	AUTOMATION AND COLLECTION ACCESS PHASES II – V ANNUAL OPERATING COST – $3,000	1990	1994	955				955	181	321	136	153	164
1 096.0 2 DEB	RELOCATION – SHERWOOD LIBRARY ANNUAL OPERATING COST – $241,200	1990	1990	356				356	356				
1 097.0 2 RRB-L	RENOVATIONS – LOCKE BRANCH	1991	1991	103				103		103			

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	RECREATION & CULTURAL SERVICES												
	HAMILTON PUBLIC LIBRARY BOARD												
1 098.0 2 RPP	LAND ACQUISITION SOUTH-EAST MOUNTAIN	1990	1990	555				555	555				
1 099.0 2 DEB	EXPANSION OF CONCESSION BRANCH ANNUAL OPERATING COST - $30,000	1992	1993	1,107				1,107			1,107		
1 100.0 2 RAR-L	REPLACEMENT OF BOOKMOBILE	1991	1991	135				135		135			
1 101.0 2 RRB-L	RENOVATIONS - BARTON BRANCH	1992	1992	126				126			126		
1 102.0 2 RRB-L	RENOVATIONS - WESTDALE BRANCH	1993	1993	178				178				178	
1 103.0 2 RAR-L	AUTOMOTIVE REPLACEMENT	1992	1993	45				45			20	25	
	SUB-TOTAL HAMILTON PUBLIC LIBRARY BOARD			3,943	0		0	3,943	1,308	640	1,475	356	164

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES												
	H.E.C.F.I. - HAMILTON PLACE												
1 105.1 2 RCP-H	HAMILTON PLACE - FURNITURE,EQUIPMENT AND RENOVATIONS	1990	1990	160				160	160				
1 105.2 2 DEB	HAMILTON PLACE - FURNITURE,EQUIPMENT AND RENOVATIONS	1991	1994	435				435		115	70	150	100
1 106.0 2 RTS-HP	HAMILTON PLACE - GREAT HALL BANNERS	1990	1990	570				570	570				
	SUB-TOTAL H.E.C.F.I. - HAMILTON PLACE			1,165	0		0	1,165	730	115	70	150	100

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	RECREATION & CULTURAL SERVICES												
	H.E.C.F.I. - CORPORATE												
1 107.0	AUTOMATED FACILITIES	1990	1990	75				75	75				
2 RCP-H	MANAGEMENT												
1 108.0	EQUIPMENT, FURNITURE	1993	1993	50				50				50	
2 RCP-H	AND RENOVATIONS												
	SUB-TOTAL H.E.C.F.I. - CORPORATE			125	0		0	125	75	0	0	50	0
	TOTAL RECREATION & CULTURAL SERVICES			51,315	995		2,909	47,411	7,788	11,313	18,253	5,213	4,844

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	** F I N A N C I N G ** 1990	1991	1992	1993	1994
	PLANNING AND DEVELOPMENT												
	H.E.C.F.I. - HAMILTON CONVENTION CENTRE												
1 110.1	EQUIPMENT, FURNITURE	1990		62				62	62				
2 RCP-H	AND RENOVATIONS		1990										
1 110.2	EQUIPMENT, FURNITURE	1991	1994	1,080				1,080		125	100	235	620
2 DEB	AND RENOVATIONS												
	SUB-TOTAL H.E.C.F.I. - CONVENTION CENTRE			1,142	0		0	1,142	62	125	100	235	620

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	PLANNING AND DEVELOPMENT COMMUNITY DEVELOPMENT												
1 111.0 2 RCP	P.R.I.D.E. PROGRAMME - BEASLEY/CENTRAL ANNUAL OPERATING COST - $12,000	1990	1992	740	370	P		370	50	250	70		
1 112.0 2 DEB	WATERFRONT REDEVELOPMENT - HAMILTON'S WEST HARBOUR - ANNUAL OPERATING COST - $400,000	1990	1994	30,250	13,275 13,275	F P		3,700	500	1,000	1,000	1,000	200
1 113.0 2 RPP	MUNICIPAL NON-PROFIT (HAMILTON) HOUSING CORP.-LANDBANKING FOR NON-PROFIT HOUSING	1990	1994	5,000	5,000	NPH							
1 114.0 2 RCP	BARTON STREET DEMONSTRATION LOAN PROGRAMME	1990	1993	740				740	200	300	240		

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	** FINANCING ** 1990	1991	1992	1993	1994
	PLANNING AND DEVELOPMENT												
	COMMUNITY DEVELOPMENT												
1 115.0 2 RCP	CENTRAL BEASLEY HOUSING INTENSIFICATION PROGRAMME	1990	1993	1,860	930	P		930	100	500	330		
SUB-TOTAL COMMUNITY DEVELOPMENT				38,590	32,850		0	5,740	850	2,050	1,640	1,000	200
TOTAL PLANNING AND DEVELOPMENT				39,732	32,850		0	6,882	912	2,175	1,740	1,235	820

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	GENERAL CONTINGENCY												
1 116.1 2 RCP	1990 - 1994 CAPITAL CONTINGENCY	1990	1994	3,500				3,500	700	700	700	700	700
1 116.2 2 DEB	1990 - 1994 CAPITAL CONTINGENCY	1990	1994	3,750				3,750	750	750	750	750	750
	TOTAL GENERAL CONTINGENCY			7,250	0		0	7,250	1,450	1,450	1,450	1,450	1,450
	TOTAL MUNICIPAL GENERAL			217,908	85,875		3,529	128,504	22,999	28,476	37,191	20,997	18,841

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	PROCEEDS FROM CAPITAL LEVY, RESERVES AND RESERVE FUNDS												
	CAPITAL LEVY												
1 22002	UNALLOCATED	1989	1989		18			18	18				
2 CL	CAPITAL LEVY												
1 22002	CAPITAL LEVY-6 MILLS	1990	1990		32,317			32,317	5,482	5,875	6,290	7,090	7,580
2 CL	TO BE PROVIDED FROM CURRENT FUNDS												
	SUB-TOTAL CAPITAL LEVY			0	32,335		0	32,335	5,500	5,875	6,290	7,090	7,580

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	PROCEEDS FROM CAPITAL LEVY, RESERVES AND RESERVE FUNDS												
	RESERVES AND RESERVE FUNDS												
1 CH102 2 RPP	RESERVE FOR PROPERTY PURCHASES	1991	1991		1,355			1,355	555	800			
1 CH203 2 RCP	RESERVE FOR CAPITAL PROJECTS - GENERAL	1990	1994		18,722			18,722	4,308	4,704	3,688	3,241	2,781
1 CH107 2 RSTUL	RESERVE -CITY'S SHARE OF SERVICES THROUGH UNSUBDIVIDED LAND	1990	1994		8,626			8,626	1,500	1,605	1,717	1,838	1,966
1 CH202 2 ROSP	RESERVE FOR OFF - STREET PARKING	1990	1994		8,000			8,000	3,250	650	3,100	500	500
1 CH201 2 RPL	RESERVE FOR PARK LANDS - 5% LAND DEDICATION	1990	1994		15,757			15,757	2,854	2,609	3,812	2,772	3,710
1 CH204 2 RCP-L	RESERVE FOR CAPITAL PROJECTS - LIBRARY	1990	1994		1,338			1,338	397	402	222	153	164
1 CH206 2 RCP-H	RESERVE FOR CAPITAL PROJECTS - H.E.C.F.I.	1990	1990		1,057			1,057	517	100	75	125	240
1 CH207 2 RTS-HP	RESERVE FOR TICKET SURCHARGE - HAMILTON PLACE (H.E.C.F.I.)	1990	1990		570			570	570				

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	PROCEEDS FROM CAPITAL LEVY, RESERVES AND RESERVE FUNDS												
	RESERVES AND RESERVE FUNDS												
1 CH132 2 RCP-C	RESERVE FOR CAPITAL PROJECTS - CUP	1990	1994		695			695	90	235	170	130	70
1 LB101 2 RAR-L	RESERVE FOR AUTOMOTI REPLACEMENT - LIBRARY	1990	1994		180			180		135	20	25	
1 CH104 2 RRB-L	RESERVE FOR REPAIRS TO BUILDINGS - LIBRARY	1990	1994		407			407		103	126	178	
SUB-TOTAL RESERVES AND RESERVE FUNDS				0	56,707		0	56,707	14,041	11,343	12,930	8,962	9,431
TOTAL PROCEEDS FROM CAPITAL LEVY & RESERVES				0	89,042		0	89,042	19,541	17,218	19,220	16,052	17,011
TOTAL MUNICIPAL GENERAL				217,908	85,875		3,529	128,504	22,999	28,476	37,191	20,997	18,841
LESS PROCEEDS FROM CAPITAL LEVY & RESERVES				0	89,042		0	89,042	19,541	17,218	19,220	16,052	17,011
NET TOTAL MUNICIPAL GENERAL				217,908	174,917		3,529	39,462	3,458	11,258	17,971	4,945	1,830

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	SELF-SUSTAINING TRANSPORTATION SERVICES												
	LOCAL IMPROVEMENTS-OWNERS' SHARE												
1 117.1 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1990 RESIDENTIAL	1990	1990	650	54 226	COM RS		370		370			
1 117.2 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1991 RESIDENTIAL	1991	1991	687	55 240	COM RS		392			392		
1 117.3 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1992 RESIDENTIAL	1992	1992	730	60 255	COM RS		415				415	
1 117.4 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1993 RESIDENTIAL	1993	1993	775	65 270	COM RS		440					440
1 117.5 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1994 RESIDENTIAL	1994	1994	822	70 285	COM RS	467	0					
1 117.6 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1990 INDUSTRIAL	1990	1990	950				950		950			

THE CORPORATION OF THE CITY OF HAMILTON

CAPITAL BUDGET PROGRAM 1990 - 1994

ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS

(000's)

CODING:
(1) CAPITAL BUDGET NUMBER
(2) METHOD OF FINANCING

CODING	PROJECT DESCRIPTION	PROJECT START	PROJECT FINISH	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	SUBSIDIES & OTHER RECEIPTS CODE	REQUIRED 1995 & AFTER	REQUIRED 1990 - 1994	**FINANCING** 1990	1991	1992	1993	1994
	SELF-SUSTAINING TRANSPORTATION SERVICES												
	LOCAL IMPROVEMENTS-OWNERS' SHARE												
1 117.7 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1991 INDUSTRIAL	1991	1991	1,000				1,000			1,000		
1 117.8 2 DEB	OWNERS'SHARE OF ALL LOCALS FOR 1991 INDUSTRIAL	1992	1992	1,070				1,070				1,070	
	SUB-TOTAL LOCAL IMPROVEMENTS-OWNERS' SHARE			6,684	1,580		467	4,637	0	1,320	1,392	1,485	440
	TOTAL SELF-SUSTAINING SERVICES			6,684	1,580		467	4,637	0	1,320	1,392	1,485	440
	NET TOTAL CAPITAL BUDGET PROGRAM 1990-1994			224,592	176,497		3,996	44,099	3,458	12,578	19,363	6,430	2,270

THE CORPORATION OF THE CITY OF HAMILTON

PROPOSED CAPITAL BUDGET PROGRAM 1995 - 1999

ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION
IN THE YEARS 1995 AND AFTER

***** S U M M A R Y *****

(000's)

PROJECT DESCRIPTION	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	CODE	REQUIRED 2000 & AFTER	1995 - 1999	***** FINANCING ***** 1995	1996	1997	1998	1999
GENERAL GOVERNMENT										
GENERAL ADMINISTRATION	1,150	0		0	1,150	270	460	140	140	140
PROTECTION TO PERSONS AND PROPERTY										
FIRE DEPARTMENT	4,600	0		0	4,600	3,100	1,500	0	0	0
TRANSPORTATION SERVICES										
DEPARTMENT OF ENGINEERING	92,632	30,306		670	61,656	10,866	11,441	12,244	13,102	14,003
PARKING AUTHORITY	4,500	0		0	4,500	3,000	1,500	0	0	0
SUB-TOTAL	97,132	30,306		670	66,156	13,866	12,941	12,244	13,102	14,003
ENVIRONMENTAL SERVICES										
DEPARTMENT OF PUBLIC WORKS	2,885	0		0	2,885	1,135	250	1,500	0	0
RECREATION AND CULTURAL SERVICES										
DEPARTMENT OF CULTURE AND RECREATION	70,442	0		2,400	68,042	11,330	18,192	19,040	12,380	7,100
PUBLIC WORKS - PARKS DIVISION	2,198	0		0	2,198	1,901	297	0	0	0
HAMILTON PUBLIC LIBRARY BOARD	3,819	0		0	3,819	2,608	283	296	309	323
SUB-TOTAL	76,459	0		2,400	74,059	15,839	18,772	19,336	12,689	7,423

THE CORPORATION OF THE CITY OF HAMILTON

PROPOSED CAPITAL BUDGET PROGRAM 1995 - 1999

ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION
IN THE YEARS 1995 AND AFTER

***** S U M M A R Y *****

(000's)

PROJECT DESCRIPTION	GROSS COST	SUBSIDIES & OTHER RECEIPTS AMOUNT	CODE	REQUIRED 2000 & AFTER	1995 - 1999	***** FINANCING ***** 1995	1996	1997	1998	1999
PLANNING AND DEVELOPMENT										
PLANNING DEPARTMENT	2,000	0		0	2,000	2,000	0	0	0	0
CONTINGENCY										
GENERAL CONTINGENCY	7,500	0		0	7,500	1,500	1,500	1,500	1,500	1,500
TOTAL MUNICIPAL GENERAL	191,726	30,306		3,070	158,350	37,710	35,423	34,720	27,431	23,066
LESS PROCEEDS FROM CAPITAL LEVY, RESERVES AND RESERVE FUNDS	0	50,911		0	50,911	12,525	9,543	9,411	9,610	9,822
NET TOTAL MUNICIPAL GENERAL	191,726	81,217		3,070	107,439	25,185	25,880	25,309	17,821	13,244
SELF SUSTAINING SERVICES										
TRANSPORTATION SERVICES										
LOCAL IMPROVEMENTS - OWNERS' SHARE	5,900	2,442		678	2,780	483	517	554	592	634
NET TOTAL CAPITAL BUDGET PROGRAM 1995-1999	197,626	83,659		3,748	110,219	25,668	26,397	25,863	18,413	13,878

THE CORPORATION OF THE CITY OF HAMILTON
GROSS DEBENTURE DEBT
(EXCLUSIVE OF REGION AND EDUCATION)
1980 TO 1994
(000'S)

YEAR (1)	****** MUNICIPAL ****** GENERAL (INCLUDES LIBRARY & HECFI) (2)	PARKING AUTHORITY (3)	TOTAL MUNICIPAL (4)	SELF-SUSTAINING MUNICIPAL SERVICES OWNERS' SHARE (5)	GROSS DEBENTURE DEBT OUTSTANDING (6)	YEAR (7)
ACTUAL						
1980	31,133	945	32,078	2,873	34,951	1980
1981	42,680	796	43,476	2,761	46,237	1981
1982	39,885	752	40,637	2,504	43,141	1982
1983	36,756	853	37,609	2,556	40,165	1983
1984	43,481	752	44,233	2,411	46,644	1984
1985	53,399	643	54,042	2,239	56,281	1985
1986	49,476	530	50,006	1,890	51,896	1986
1987	63,301	7,607	70,908	1,762	72,670	1987
1988	59,805	7,190	66,995	1,886	68,881	1988
1989	67,932	7,430	75,362	1,968	77,330	1989
ESTIMATE						
1990	70,499	7,379	77,878	1,725	79,603	1990
1991	77,339	7,323	84,662	2,850	87,512	1991
1992	90,732	7,264	97,996	4,059	102,055	1992
1993	90,030	7,235	97,265	5,256	102,521	1993
1994	85,489	7,219	92,708	5,286	97,994	1994

THE CORPORATION OF THE CITY OF HAMILTON
ANALYSIS OF GROSS DEBENTURE DEBT
(EXCLUSIVE OF REGION AND EDUCATION)
1980 TO 1994

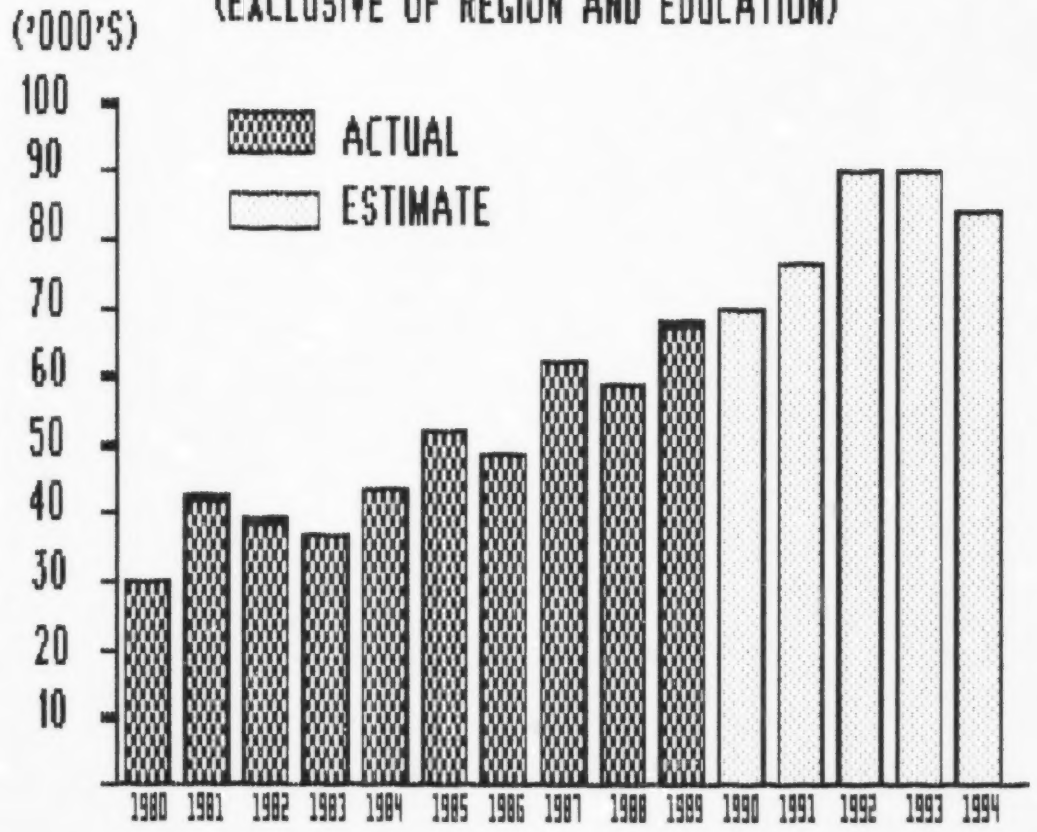
	MUNICIPAL DEBT OTHER THAN PARKING AUTHORITY				******** GROSS DEBT ********				
			PERCENTAGE OF				PERCENTAGE OF		
YEAR	AMOUNT (000's)	PER CAPITA	TAXABLE ASSESSMENT	EQUALIZED ASSESSMENT	AMOUNT (000's)	PER CAPITA	TAXABLE ASSESSMENT	EQUALIZED ASSESSMENT	YEAR
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACTUAL									
1980	31,133	102	3.689%	0.501%	34,951	114	4.142%	0.562%	1980
1981	42,680	140	5.054%	0.667%	46,237	152	5.475%	0.722%	1981
1982	39,885	129	4.580%	0.587%	43,141	140	4.954%	0.635%	1982
1983	36,756	119	4.207%	0.520%	40,165	130	4.597%	0.568%	1983
1984	43,481	141	4.893%	0.583%	46,644	151	5.249%	0.625%	1984
1985	53,399	174	5.954%	0.681%	56,281	183	6.275%	0.718%	1985
1986	49,476	161	5.464%	0.567%	51,896	169	5.731%	0.594%	1986
1987	63,301	206	6.897%	0.615%	72,670	236	7.918%	0.705%	1987
1988	59,805	195	6.400%	0.445%	68,881	224	7.371%	0.513%	1988
1989	67,932	221	7.047%	0.410%	77,330	252	8.021%	0.467%	1989
ESTIMATE									
1990	70,499	228	7.276%	0.423%	79,603	258	8.216%	0.478%	1990
1991	77,339	249	7.943%	0.462%	87,512	282	8.987%	0.523%	1991
1992	90,732	291	9.272%	0.540%	102,055	327	10.429%	0.607%	1992
1993	90,030	287	9.154%	0.533%	102,521	327	10.424%	0.607%	1993
1994	85,489	271	8.649%	0.503%	97,994	311	9.914%	0.577%	1994

NOTE: MUNICIPAL DEBENTURE DEBT OTHER THAN THE PARKING AUTHORITY OF THE CITY OF HAMILTON IS FINANCED BY MILL RATES.

THE CORPORATION OF THE CITY OF HAMILTON

MUNICIPAL DEBENTURE DEBT

(EXCLUSIVE OF REGION AND EDUCATION)



THE CORPORATION OF THE CITY OF HAMILTON
DEBENTURE PRINCIPAL AND INTEREST
(EXCLUSIVE OF REGION AND EDUCATION)
1980 TO 1994
(000'S)

YEAR (1)	**** MUNICIPAL **** GENERAL (INCLUDES LIBRARY & HECFI) (2)	PARKING AUTHORITY (3)	TOTAL MUNICIPAL (4)	SELF-SUSTAINING MUNICIPAL SERVICES OWNERS' SHARE (5)	GROSS DEBENTURE DEBT CHARGES OUTSTANDING (6)	YEAR (7)
ACTUAL						
1980	5,400	172	5,572	817	6,389	1980
1981	5,313	171	5,484	758	6,242	1981
1982	7,464	173	7,637	713	8,350	1982
1983	7,318	173	7,491	678	8,169	1983
1984	7,174	172	7,346	678	8,024	1984
1985	9,135	171	9,306	628	9,934	1985
1986	11,014	167	11,181	603	11,784	1986
1987	10,375	166	10,541	485	11,026	1987
1988	10,863	502	11,365	435	11,800	1988
1989	12,533	1,284	13,817	398	14,215	1989
ESTIMATE						
1990	14,724	1,270	15,994	478	16,472	1990
1991	14,918	1,270	16,188	402	16,590	1991
1992	15,827	1,268	17,095	512	17,607	1992
1993	18,368	1,243	19,611	748	20,359	1993
1994	18,993	1,237	20,230	1,000	21,230	1994

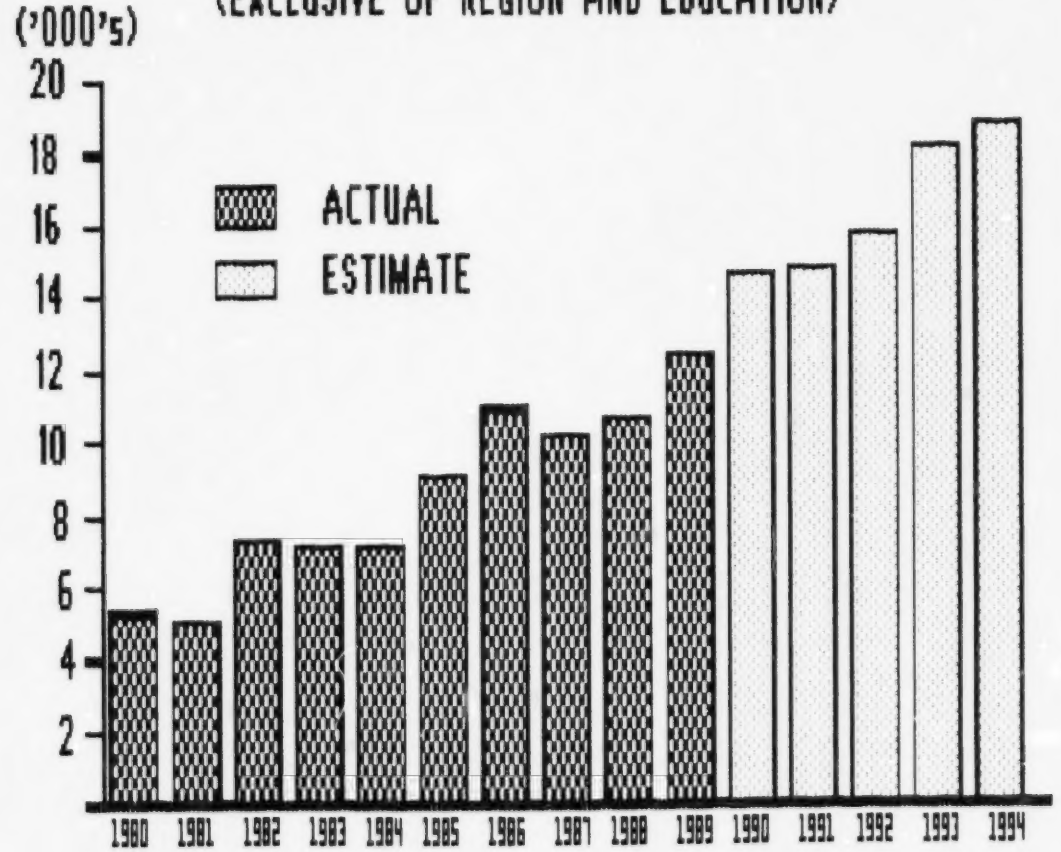
THE CORPORATION OT THE CITY OF HAMILTON
ANALYSIS OF MUNICIPAL DEBENTURE PRINCIPAL AND INTEREST FINANCED BY MILL RATES
(EXCLUSIVE OF REGION AND EDUCATION)
1980 TO 1994
(000'S)

YEAR (1)	AMOUNT (000'S) (2)	PER CAPITA (3)	PERCENTAGE OF ADJUSTED MUNICIPAL LEVY (4)	REFLECTED AS MILLS ON THE DOLLAR RESIDENTIAL MILLS (5)	RESIDENTIAL INCREASE (DECREASE) (6)	NON-RESIDENTIAL MILLS (7)	NON-RESIDENTIAL INCREASE (DECREASE) (8)	YEAR (9)
ACTUAL								
1980	5,400	18	9.6%	6.0	0.1	7.0	0.1	1980
1981	5,313	17	8.0%	5.9	(0.1)	6.9	(0.1)	1981
1982	7,464	24	10.2%	8.0	2.1	9.4	2.5	1982
1983	7,318	24	9.8%	7.8	(0.2)	9.2	(0.2)	1983
1984	7,174	23	8.6%	7.5	(0.3)	8.8	(0.4)	1984
1985	9,135	30	10.4%	9.4	1.9	11.1	2.3	1985
1986	11,014	36	11.4%	11.3	1.9	13.3	2.2	1986
1987	10,375	34	10.0%	10.5	(0.8)	12.4	(0.9)	1987
1988	10,863	35	10.0%	10.8	0.3	12.7	0.3	1988
1989	12,533	41	10.6%	12.1	1.3	14.2	1.5	1989
ESTIMATE								
1990	14,724	48	11.9%	13.9	1.8	16.4	2.2	1990
1991	14,918	48	11.4%	14.0	0.1	16.5	0.1	1991
1992	15,827	51	11.6%	14.8	0.8	17.4	0.9	1992
1993	18,368	59	12.8%	17.1	2.3	20.1	2.7	1993
1994	18,993	60	12.6%	17.6	0.5	20.7	0.6	1994

THE CORPORATION OF THE CITY OF HAMILTON

MUNICIPAL DEBENTURE PRINCIPAL AND INTEREST

(EXCLUSIVE OF REGION AND EDUCATION)



THE CORPORATION OF THE CITY OF HAMILTON
COMPARISON OF RESIDENTIAL AND NON-RESIDENTIAL ASSESSMENT WITHIN THE CITY

	••••••• TAXABLE ASSESSMENT •••••••					PROVINCIAL	••••••• EQUALIZED ASSESSMENT •••••••					
YEAR	RESIDENTIAL (000's)	%	NON-RESIDENTIAL (000's)	%	TOTAL ASSESSMENT (000's)	EQUALI-ZATION FACTOR	RESIDENTIAL (000's)	%	NON-RESIDENTIAL (000's)	%	TOTAL ASSESSMENT (000's)	YEAR
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ACTUAL												
1980	477,763	56.6%	366,133	43.4%	843,896	13.57	3,520,730	56.6%	2,698,106	43.4%	6,218,836	1980
1981	475,601	56.3%	368,844	43.7%	844,445	13.19	3,605,770	56.3%	2,796,391	43.7%	6,402,161	1981
1982	488,045	56.0%	382,800	44.0%	870,845	12.81	3,809,875	56.0%	2,988,290	44.0%	6,798,165	1982
1983	494,249	56.6%	379,527	43.4%	873,776	12.36	3,998,778	56.6%	3,070,607	43.4%	7,069,385	1983
1984	503,788	56.7%	384,793	43.3%	888,581	11.91	4,229,958	56.7%	3,230,840	43.3%	7,460,798	1984
1985	505,307	56.3%	391,616	43.7%	896,923	11.44	4,417,019	56.3%	3,423,217	43.7%	7,840,236	1985
1986	511,211	56.5%	394,255	43.5%	905,466	10.37	4,929,711	56.5%	3,801,880	43.5%	8,731,591	1986
1987	518,096	56.5%	399,690	43.5%	917,786	8.91	5,814,770	56.5%	4,485,859	43.5%	10,300,629	1987
1988	530,523	56.8%	403,942	43.2%	934,465	6.96	7,622,457	56.8%	5,803,764	43.2%	13,426,221	1988
1989	546,987	56.7%	417,061	43.3%	964,048	5.82	9,398,402	56.7%	7,165,997	43.3%	16,564,399	1989
ESTIMATE												
1990	549,722	56.7%	419,146	43.3%	968,868	5.82	9,445,395	56.7%	7,201,821	43.3%	16,647,216	1990
1991	552,471	56.7%	421,242	43.3%	973,713	5.82	9,492,629	56.7%	7,237,835	43.3%	16,730,464	1991
1992	555,233	56.7%	423,348	43.3%	978,581	5.82	9,540,086	56.7%	7,274,021	43.3%	16,814,107	1992
1993	558,009	56.7%	425,465	43.3%	983,474	5.82	9,587,784	56.7%	7,310,395	43.3%	16,898,179	1993
1994	560,799	56.7%	427,592	43.3%	988,391	5.82	9,635,722	56.7%	7,346,942	43.3%	16,982,664	1994

THE CORPORATION OF THE CITY OF HAMILTON
SUMMARY OF POPULATION, ADJUSTED MUNICIPAL LEVY AND MILL RATES

YEAR (1)	POPULATION (2)	ADJUSTED MUNICIPAL LEVY (3)	**** RESIDENTIAL MILL RATE **** MUNICIPAL (7)	REGIONAL (8)	EDUCATION (9)	TOTAL (10)	**** NON-RESIDENTIAL MILL RATE **** MUNICIPAL (11)	REGIONAL (12)	EDUCATION (13)	TOTAL (14)	YEAR (15)
ACTUAL											
1980	306,640	55,978,678	50.4406	46.6984	74.7248	171.8638	59.3419	54.9393	87.9115	202.1927	1980
1981	304,159	66,007,393	57.8731	50.2599	79.2049	187.3379	68.0860	59.1293	93.1822	220.3975	1981
1982	308,102	72,907,749	62.7923	54.7552	87.9199	205.4674	73.8733	64.4179	103.4352	241.7264	1982
1983	308,102	74,556,223	62.7923	56.6640	98.1207	217.5770	73.8733	66.6636	115.4361	255.9730	1983
1984	308,102	83,449,539	69.7323	56.8038	102.4846	229.0207	82.0379	66.8280	120.5701	269.4360	1984
1985	307,690	88,222,796	73.4019	59.6126	110.6781	243.6926	86.3552	70.1325	130.2096	286.6973	1985
1986	307,690	96,378,475	79.3485	63.5186	111.7193	254.5864	93.3512	74.7278	131.4345	299.5135	1986
1987	307,690	103,722,620	83.9779	69.3371	128.3670	281.6820	98.7975	81.5731	151.0200	331.3906	1987
1988	307,160	109,140,470	87.7568	73.3187	138.1575	299.2330	103.2433	86.2574	162.5382	352.0389	1988
1989	307,160	117,961,263	92.2114	82.9278	148.9362	324.0754	108.4840	97.5621	175.2191	381.2652	1989
ESTIMATE											
1990	308,696	124,233,690	96.7685	92.1727	175.8888	364.8300	113.8453	108.4385	206.9280	429.2118	1990
1991	310,239	130,445,375									1991
1992	311,790	136,967,644									1992
1993	313,349	143,816,026									1993
1994	314,916	151,006,827									1994

NOTE: ADJUSTED MUNICIPAL LEVY CONSISTS OF MUNICIPAL CITY LEVY, SUPPLEMENTARY TAXES, TELEPHONE & TELEGRAPHS RECEIPTS, PAYMENT IN LIEU OF TAXES AND UNCONDITIONAL GRANTS.

THE CORPORATION OF THE CITY OF HAMILTON
ANNUAL VALUE OF BUILDING PERMITS ISSUED – BY CLASSIFICAION

YEAR (1)	** RESIDENTIAL ** NO. OF PERMITS (2)	VALUE (000'S) (3)	% (4)	** COMMERCIAL ** NO. OF PERMITS (5)	VALUE (000'S) (6)	% (7)	** INDUSTRIAL ** NO. OF PERMITS (8)	VALUE (000'S) (9)	% (10)	YEAR (20)
1980	4,961	20,704	17.3%	460	46,057	38.5%	124	41,768	34.9%	1980
1981	2,765	23,418	20.8%	602	29,084	25.8%	101	43,364	38.5%	1981
1982	1,964	29,210	30.8%	318	35,216	37.2%	69	15,901	16.8%	1982
1983	3,174	41,657	32.9%	418	56,398	44.6%	67	10,745	8.5%	1983
1984	3,715	54,639	40.7%	472	36,321	27.1%	98	21,465	16.0%	1984
1985	3,409	66,137	32.6%	450	20,469	10.1%	128	101,621	50.1%	1985
1986	3,470	86,200	22.1%	438	45,724	11.7%	144	172,111	44.1%	1986
1987	3,574	139,731	44.7%	493	71,333	22.8%	124	65,027	20.8%	1987
1988	4,006	155,235	55.8%	595	48,913	17.6%	105	25,703	9.2%	1988
1989	4,542	199,886	51.9%	496	92,668	24.1%	129	25,230	6.6%	1989

YEAR (1)	** INSTITUTIONAL ** NO. OF PERMITS (11)	VALUE (000'S) (12)	% (13)	** MISCELLANEOUS ** NO. OF PERMITS (14)	VALUE (000'S) (15)	% (16)	**** TOTAL **** NO. OF PERMITS (17)	VALUE (000'S) (18)	% (19)	YEAR (20)
1980	98	9,901	8.3%	462	1,319	1.0%	560	119,749	100.0%	1980
1981	54	15,225	13.5%	604	1,643	1.4%	658	112,734	100.0%	1981
1982	101	13,055	13.8%	572	1,361	1.4%	673	94,743	100.0%	1982
1983	115	16,299	12.9%	293	1,413	1.1%	408	126,512	100.0%	1983
1984	116	19,956	14.9%	462	1,821	1.3%	578	134,202	100.0%	1984
1985	90	12,126	6.0%	560	2,312	1.2%	650	202,665	100.0%	1985
1986	105	83,113	21.3%	539	2,874	0.8%	644	390,022	100.0%	1986
1987	93	33,433	10.7%	483	3,062	1.0%	576	312,586	100.0%	1987
1988	94	44,428	16.0%	549	4,043	1.4%	643	278,322	100.0%	1988
1989	117	60,625	15.7%	665	6,776	1.7%	782	385,185	100.0%	1989

The Corporation of the

CITY OF HAMILTON

SUMMARY OF THE

FINANCIAL REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1989

THE CORPORATION OF THE CITY OF HAMILTON
Treasury Department

REPORT OF THE TREASURER

City Hall, Hamilton, Ontario
1990 May 9

INTRODUCTION

The City of Hamilton, largest of the six area municipalities comprising the Regional Municipality of Hamilton-Wentworth, is responsible for services related to fire protection, traffic control, building inspection, public works, recreation and community services, Property Department, along with various administrative functions. In addition, the Public Library, the Hamilton Entertainment and Convention Facilities Inc. (operating Hamilton Place, the Hamilton Convention Centre and Victor K. Copps Trade Centre/Arena) and the Parking Authority, each represented by Local Boards, also form part of the general responsibilities of the City.

BUDGETARY AND FISCAL POLICY

The Corporation operates within the guidelines of the Current and Capital Budgets approved by Council. The Municipal Fund Balance to be used to offset taxation or user charges at the end of 1989 amounted to 2.1 million dollars. This balance arose mainly from an increase in revenues, principally in the area of payment in lieu of taxes, interest on short-term investments, and building permit fees.

Capital works of the Corporation were carried out in accordance with a five year Capital Budget program approved by the Ontario Municipal Board and within the limits set by City Council. Since 1959, Council has followed the practice of including in the revenue fund an estimate for capital levy as a down payment on capital projects in order to reduce the City's reliance on debt financing. This six mill capital levy, which amounted to $5.7 million dollars in 1989, along with the policy of utilization of reserve funds for capital works, is particularly beneficial. You will note that the unexpended capital at the year end shows a sizeable balance of 25.2 million dollars, mainly due to the issuance of debentures in 1989 amounting to $12.6 million dollars.

REPORT OF THE TREASURER - (Continued)

FINANCIAL POSITION

The Consolidated Balance Sheet of the Corporation, as at December 31, 1989 continues to present a sound financial position.

It is to be noted that the current assets of the Corporation are 102.7 million dollars and the current liabilities amount to 21.5 million dollars producing a favourable working capital ratio of approximately five to one.

RESERVES AND RESERVE FUNDS, AND TRUST FUNDS

The balance available from Reserves and Reserve Funds at the end of the year for future municipal purposes was 85.3 million dollars compared to 74.4 million in 1988. The increase was attributable to contributions from the revenue fund and the capital fund, and interest earned.

Trust Funds administered by the City amounted to 8.0 million dollars at the end of 1989 compared with 7.0 million dollars in 1988.

CONCLUSIONS

The financial statements reflect prudent financial policies on the part of City Council while recognizing the requirements of a progressive community. In addition, the financial statements are a report on the stewardship of the administration and are in conformance with the requirements of the Ministry of Municipal Affairs who received more detailed statements earlier. The Auditor's Report attests that these financial statements present fairly the financial position and results of the operation of the City.

The following pages offer salient financial and statistical information about the City of Hamilton which should be of assistance to the external users of this report.

I would like to express my appreciation to all participants in the financial administration process for their assistance and cooperation.

E. C. Matthews, B.A.,C.A.
Treasurer

THE CORPORATION OF THE CITY OF HAMILTON
SIX-YEAR FINANCIAL REVIEW
(all dollar amounts are in thousands of dollars, except per capita figures)

Description	1989	1988	1987	1986	1985	1984
1. POPULATION at the end of the year	307,160	307,160	307,690	307,690	307,690	308,102
2. AREA in acres at the end of the year	38,068	38,055	38,055	38,055	34,807	34,807
3. Employees – continuous full time	2,109	2,091	2,071	2,008	1,989	1,890
– part time	1,349	1,123	1,154	1,130	1,142	1,086
4. NUMBER OF HOUSEHOLDS	129,166	127,087	125,524	124,091	122,805	121,991
5. TAXABLE ASSESSMENT – upon which the year's rates of taxation were raised –						
Residential and farm	$546,987	$530,523	$518,096	$511,211	$505,307	$503,788
Commercial and industrial	284,917	276,143	273,462	269,112	266,688	261,906
Business	132,144	127,799	126,228	125,143	124,928	122,887
Total	$964,048	$934,465	$917,786	$905,466	$896,923	$888,581
Per capita	3,139	3,042	2,983	2,943	2,915	2,884
Commercial and industrial, and business as a percentage of taxable assessment	43.3%	43.2%	43.5%	43.5%	43.7%	43.3%
Provincial equalization factor	5.82	6.96	8.91	10.37	11.44	11.91
6. RATES OF TAXATION						
Residential and farm mill rate						
for general municipal purposes	92.2114	87.7568	83.9779	79.3485	73.4019	69.7323
for region or county purposes	82.9278	73.3187	69.3371	63.5186	59.6126	56.8038
for school board purposes	148.9362	138.1575	128.3670	111.7193	110.6781	102.4846
Total	324.0754	299.2330	281.6820	254.5864	243.6926	229.0207
Commercial and industrial mill rate						
for general municipal purposes	108.4840	103.2433	98.7975	93.3512	86.3552	82.0379
for region or county purposes	97.5621	86.2574	81.5731	74.7278	70.1325	66.8280
for school board purposes	175.2191	162.5382	151.0200	131.4345	130.2096	120.5701
Total	381.2652	352.0389	331.3906	299.5135	286.6973	269.4360

THE CORPORATION OF THE CITY OF HAMILTON
SIX-YEAR FINANCIAL REVIEW
(all dollar amounts are in thousands of dollars, except per capita figures)

Description	1989	1988	1987	1986	1985	1984
7. RESERVES AND RESERVE FUNDS	$85,290	$74,417	$63,284	$48,386	$46,238	$45,776
8. REVENUE FOR GENERAL MUNICIPAL PURPOSES						
Taxation	$100,325	$94,179	$86,766	$81,094	$74,355	$69,614
Payments in lieu of taxes	6,623	6,162	6,095	5,303	5,012	4,478
Ontario grants	16,628	16,733	16,075	15,065	14,051	13,371
Other grants	311	294	230	1,605	1,618	1,848
Fees and service charges	20,031	17,221	15,396	13,863	10,791	6,914
Other	18,462	14,596	13,919	14,145	17,182	19,270
Total	$162,380	$149,185	$138,481	$131,075	$123,009	$115,495
9. TAX ARREARS - per capita	$71	$54	$44	$44	$46	$50
- percentage of current levy	6.2%	4.7%	4.7%	5.3%	5.7%	6.8%
10. EXPENDITURE - general municipal	$162,610	$149,444	$138,909	$131,207	$123,276	$113,882
11. TRANSFERS TO THE REGION	$94,833	$82,870	$75,274	$68,253	$63,631	$60,217
12. TRANSFERS TO THE SCHOOL BOARDS	$163,132	$149,073	$133,490	$115,284	$113,025	$103,395
13. NET LONG-TERM LIABILITIES						
General municipal activities	$62,628	$56,581	$43,911	$48,566	$53,245	$43,285
- per capita	$204	$184	$143	$158	$173	$140
- percentage of taxable assessment	6.5%	7.0%	4.8%	5.4%	5.9%	4.9%
Municipal enterprises	$8,901	$9,096	$2,275	$2,529	$3,026	$3,341
14. CHARGES FOR NET LONG-TERM LIABILITIES						
General municipal activities	$12,504	$10,813	$10,354	$10,955	$9,075	$7,125
- per capita	$41	$35	$34	$36	$29	$23
- as a mill rate	12.97	11.57	11.28	12.10	10.12	8.02
15. CAPITAL FINANCING DURING THE YEAR						
Contributions from own funds	$14,390	$11,165	$10,928	$13,881	$14,660	$20,553
Long-term liabilities incurred	12,591	24,551	418	202	14,192	10,267
Ontario grants	3,544	3,494	2,894	4,306	4,150	5,527
Other	183	959	153	240	308	1,110
Total	$30,708	$40,169	$14,393	$18,629	$33,310	$37,457
16. CAPITAL EXPENDITURE DURING THE YEAR	$19,306	$21,368	$26,857	$17,959	$33,508	$35,583
17. ACCUMULATED NET REVENUE	$2,083	$2,123	$2,104	$2 388	$2,599	$2,924

Pannell
Kerr
MacGillivray
Chartered Accountants

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Hamilton, Ontario L8N 3M5
Telephone: (416) 523-7732
Fax: 572-9333

AUDITORS' REPORT

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the consolidated balance sheet of The Corporation of the City of Hamilton as at December 31, 1989 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion,these consolidated financial statements present fairly the financial position of The Corporation of the City of Hamilton as at December 31,1989 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Pannell Kerr MacGillivray

Hamilton, Canada
May 9, 1990

PANNELL KERR MACGILLIVRAY
Chartered Accountants

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED BALANCE SHEET
December 31, 1989

	1989 $	1988 $
ASSETS		
Unrestricted		
Cash and term deposits	46,932,312	22,159,137
Investments in own debentures (note 4)	2,274,000	2,433,000
Other investments (note 4)	19,407,013	22,835,759
Taxes receivable	21,655,190	16,392,138
Accounts receivable	9,345,697	8,283,327
Other current assets	3,053,663	2,830,998
Other long term receivable	2,100	4,200
	102,669,975	74,938,559
Restricted		
Cash and term deposits	27,790,744	24,424,817
Long term receivables	3,477,268	3,685,003
Investments in own debentures (note 4)	48,000	37,000
Other investments (note 4)	58,000	154,000
	31,374,012	28,300,820
Capital outlay financed by long term liabilities and to be recovered in future years	71,529,261	65,677,228
	205,573,248	168,916,607

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED BALANCE SHEET
December 31, 1989

	1989 $	1988 $
LIABILITIES		
Accounts payable and accrued liabilities	21,320,787	12,765,087
Other current liabilities	155,311	140,800
	21,476,098	12,905,887
Net long term liabilities (note 6)	71,529,261	65,677,228
Municipal Fund balances at the end of the year		
To be used to offset taxation or user charges (note 7)	2,083,004	2,122,817
Unexpended capital financing / (Unfinanced capital outlay) (note 7)	25,194,880	13,793,442
Reserves (note 10)	53,915,993	46,116,413
Reserve funds (note 10)	31,374,012	28,300,820
	205,573,248	168,916,607

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED STATEMENT OF OPERATIONS
for the year ended December 31, 1989

	1989 $	1988 $
SOURCES OF FINANCING:		
Taxation and user charges –		
Residential and farm taxation	53,596,532	50,510,803
Commercial, industrial and business taxation	53,351,518	49,830,310
User charges	25,643,696	21,890,217
	132,591,746	122,231,330
Grants – Government of Canada	74,953	54,037
Province of Ontario	20,217,063	20,266,898
Other municipalities	319,929	852,513
	20,611,945	21,173,448
Other – Contributions from developers	4,186,198	2,554,160
Investment income	15,662,823	10,458,442
Sale of land	1,214,068	2,319,463
Fines, penalties and interest on taxes	5,563,979	4,735,976
Other	3,030,861	2,190,579
	29,657,929	22,258,620
Proceeds from the issue of long term liabilities	12,591,000	24,551,000
MUNICIPAL FUND BALANCES AT THE BEGINNING OF THE YEAR		
To be used to offset taxation or user charges	2,122,817	2,380,647
Unexpended capital financing / (unfinanced capital outlay)	13,793,442	(5,007,685)
	15,916,259	(2,627,038)
Total financing available during the year	211,368,879	187,587,360

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED STATEMENT OF OPERATIONS
for the year ended December 31, 1989

	1989	1988
	$	$
APPLIED TO:		
Current – General government	27,974,445	22,476,364
Protection to persons and property	32,017,669	29,770,708
Transportation services	20,248,346	18,140,751
Environmental services	5,899,807	5,453,594
Health services	2,564,631	2,385,554
Social and family services	1,482,697	5,153,612
Recreation and cultural services	46,239,564	42,548,143
Planning and development	10,411,998	9,659,203
	146,839,157	135,587,929
Capital – General government	1,387,036	1,527,146
Protection to persons and property	1,216,070	1,142,516
Transportation services	14,843,817	11,532,632
Environmental services	968,797	1,057,871
Health services	25,626	3,043
Social and family services	100,069	6,914
Recreation and cultural services	5,512,342	5,260,993
Planning and development	2,325,309	4,418,419
	26,379,066	24,949,534
Net appropriations to reserves and reserve funds	10,872,772	11,133,638
MUNICIPAL FUND BALANCES AT THE END OF THE YEAR (note 7)		
To be used to offset taxation or user charges	2,083,004	2,122,817
Unexpended capital financing/(unfinanced capital outlay)	25,194,880	13,793,442
	27,277,884	15,916,259
Total applications during the year	211,368,879	187,587,360

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended December 31, 1989

1. ACCOUNTING POLICIES

The consolidated financial statements of the Corporation are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs. On matters for which The Ministry of Municipal Affairs has not published a prescribed policy, the handbook of The Canadian Institute of Chartered Accountants has been followed. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily the use of the estimates and approximations. These have been made using careful judgements.

(a) (i) Basis of Consolidation

These consolidated statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the following boards, and municipal enterprises which are under the control of Council:

(1) Hamilton Entertainment and Convention Facilities, Inc.
(2) Hamilton Public Library Board
(3) The Parking Authority of the City of Hamilton
(4) Barton General Business Improvement Area
(5) Concession Street Business Improvement Area
(6) Downtown Hamilton Business Improvement Area
(7) International Village Business Improvement Area
(8) Ottawa Street Business Improvement Area

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended December 31, 1989

1. ACCOUNTING POLICIES – (Continued)

(a) Basis of Consolidation – (Continued)

(ii) Non Consolidated Entities

The following local boards, municipal enterprises and utilities are not consolidated.

(i) The Hamilton and Scourge Foundation, Inc.
(ii) Hamilton Housing Company Limited
(iii) The Hamilton Municipal Retirement Fund
(iv) The Hamilton Hydro Electric System
(v) Municipal Non–Profit (Hamilton) Housing Corporation

(iii) Accounting for Region and School Board Transactions (net)

The taxation, other revenues, expenditures, assets and liabilities, with respect to the operations of the school boards and the Regional Municipality of Hamilton–Wentworth, are not reflected in the financial statements except to the extent that underlevies are reported on the "Consolidated Balance Sheet" as accounts receivable.

(iv) Trust Funds

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet."

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended December 31, 1989

1. ACCOUNTING POLICIES – (Continued)

(b) Basis of Accounting

(i) Nonaccrual

Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid.

(ii) Accrual

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incured and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay. Transactions and events are recognized in the period in which they occur regardless of whether there has been a receipt or payment of cash or its equivalent.

(iii) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as an expenditure on the "Consolidated Statement of Operations" in the year of acquisition. of acquisition.

(iv) Capital Outlay to be Recovered in Future Years

"Capital outlay to be recovered in future years" which represents the outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organisations, is reported on the "Consolidated Balance Sheet".

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended December 31, 1989

2. OPERATION OF SCHOOL BOARDS AND THE REGIONAL MUNICIPALITY OF HAMILTON-WENTWORTH

Further to note 1 (a) (iii), the taxation, other revenues, expenditures and (underlevies) of the school boards and the Regional Municipality of Hamilton-Wentworth are comprised of the following:

	School Boards $	Region $
Taxation and user charges	163,155,197	94,706,408
Less Requisition	163,131,934	94,832,674
(Underlevies)/overlevies for the year	23,263	(126,266)
(Underlevies)/overlevies at the beginning of the year	(87,211)	(9,170)
(Underlevies)/overlevies at the end of the year	(63,948)	(135,436)

3. TRUST FUNDS

Trust funds administered by the Municipality amounting to $8,014,139 (1988 - $6,990,542) have not been included in the "Consolidated Balance Sheet" nor have these operations been included in the "Consolidated Statement of Operations".

4. INVESTMENTS

The total investments of $21,787,013 (1988 - $25,459,759) reported on the "Consolidated Balance Sheet" at cost, have a market value of $21,479,595 (1988 - $24,823,943) at the end of the year.

5. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Effective January 1, 1982 the Income Protection Plan was adopted and all sick bank credits earned under the Sick Leave Benefit Plan were frozen. The exception to this is for employees of the Fire Department which continues to operate under the Sick Leave Benefit Plan. Under the Sick Leave Benefit Plan, unused sick leave would accumulate and employees were entitled to cash payment upon termination of services after seven continuous years. Entitlement to cash payment continues to apply to those employees who earned credits under this plan. The liability for for these accumulated days, to the extent they have vested and could be taken in cash by an employee on terminating, amounted to $10,450,731 (1988 – $10,428,283) at the end of the year. Cash payments made in lieu of sick leave are included in expenditures of the year in which services are terminated but no provision is made for the year in which the liability is incurred. An amount of $1,049,293 (1988 – $745,962) was paid to employees who left the Municipality's employment during the current year. A reserve has been established to provide for this past service liability and is reported on the "Consolidated Balance Sheet". The balance of $3,144,014 (1988 – $2,788,063) is provided in the reserve. An amount of $700,000 (1988 – $500,000) has been provided for in the current year and is reported on the "Consolidated Statement of Operations". Probable payments over the next five years to employees who reach their normal retirement age are: normal retirement age are:

1990	1991	1992	1993	1994
$	$	$	$	$
368,869	287,121	393,211	392,082	454,244

6. NET LONG-TERM LIABILITIES

	1989 $	1988 $
(a) The balance for net long term liabilities reported on the "Consolidated Balance Sheet" is comprised of the following:		
Total long term liabilities incurred by the Municipality including those incurred on behalf of school boards, other municipalities and municipalenterprises and outstanding at the end of the year amount to	23,545,790	27,677,977
In addition, the Municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by the Regional Municipality of Hamilton-Wentworth. At the end of the year, the outstanding principal amount of the liability is	76,893,186	67,561,207
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by unconsolidated local boards, municipal enterprises and utilities and other municipalities. At the end of the year the outstanding principal amount of this liability is	(23,349,321)	(26,662,717)
The total value of sinking funds which has been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to	(5,560,394)	(2,899,239)
Net long term liabilities	71,529,261	65,677,228

6. NET LONG-TERM LIABILITIES - (Continued)

(b) Of the net long term liabilities reported in (a) of this note, principal payments of $36,372,177 are payable from 1990 to 1994, $18,603,661 from 1995 to 1999, and $16,553,423 thereafter, summarized as follows:

	1990 to 1994 $	1995 to 1999 $	2000 and Thereafter $
From: General municipal revenues	32,885,800	13,570,684	16,171,442
Benefitting landowners	790,317	796,049	381,981
Consolidated municipal enterprises	2,696,060	4,236,928	0
Reserve	0	0	0
	36,372,177	18,603,661	16,553,423

(c) Some of the net long term liabilities reported in (a) of this note do not represent a burden on general municipal revenues, as they are to be recovered in future years from other sources:

	1989 $	1988 $
Special charges on benefitting landowners	1,968,347	1,580,272
Municipal enterprises	6,932,988	7,490,000
	8,901,335	9,070,272

(d) Approval of the Ontario Municipal Board has been obtained for the long term liabilities in (a) issued in the name of the Municipality.

(e) The Municipality is contingently liable for the payment of principal and interest applicable to long term liabilities assumed by other municipalities,

6. NET LONG-TERM LIABILITIES – (Continued)

school boards and unconsolidated local boards, municipal enterprises and utilities. The total amount outstanding as at December 31, 1989 is $23,349,321 (1988 – $26,662,717) and is not recorded on the "Consolidated Balance Sheet".

7. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR

(a) The municipal equity amounts shown on the "Consolidated Balance Sheet" and "Consolidated Statement of Operations", namely $2,083,004 and $25,194,880 (1988 – $2,122,817 and $13,793,442) at the end of the year are comprised of the following:

	1989	1988
	$	$
To be used to offset taxation or user charges:		
– for general reduction of taxation	1,099,830	1,212,887
– for benefitting landowners related to special charges and special areas	856,304	796,546
– business improvement area	126,870	113,384
	2,083,004	2,122,817
Unexpended capital financing/(Unfinanced capital outlay)		
– funds available for capital expenditures	27,048,157	16,319,027
– capital expenditures to be financed from taxation or user charges within term of council	(15,555)	(4,087)
– capital expenditures to be financed from the proceeds of long term liabilities	(1,569,886)	(1,882,260)
– capital expenditures to be recovered from reserves and reserve funds	(11,355)	(538,364)
– capital expenditures to be recovered from grants and accounts receivable	(256,481)	(100,874)
	25,194,880	13,793,442
	27,277,884	15,916,259

7. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR – (Continued)

(b) Ontario Municipal Board approval has been obtained for all unfinanced capital expenditures of 1989 – $1,569,886 (1988 – $1,882,260).

(c) Approval of the Ontario Municipal Board has been obtained for the pending issues of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

(d) The balance available for the general reduction of taxation for the fiscal year ending December 31, 1989 has been reduced by an amount of $3,566,158 transferred to:

	$
Reserve for Utilities Plant Capital	187,417
Reserve for Uninsured Losses	200,000
Reserve for Municipal Subject Content Conferences	50,000
Reserve for Special Events – 1989	60,000
Reserve for Capital Projects	1,568,741
Reserve for Services – Unsubdivided Lands	1,500,000
	3,566,158

This transfer was authorized by the Finance & Administration Committee on February 23, 1990. Had this reduction not been made the balance would have shown a surplus of $5,649,162.

8. CHARGES FOR NET LONG-TERM LIABILITIES

Total charges for the year for net long term liabilities which are reported on the "Consolidated Statement of Operations" are as follows:

	1989	1988
	$	$
Principal payment including contributions to the sinking fund	6,738,967	5,059,494
Interest	7,475,560	6,740,188
	14,214,527	11,799,682

8. CHARGES FOR NET LONG-TERM LIABILITIES – (Continued)

The charges for long-term liabilities assumed by the non-consolidated entities are not reflected in these statements.

9. NON-ACCRUAL OF INTEREST ON LONG TERM LIABILITIES

No provision has been made in these financial statements for the accrual of interest on the net long term liabilities. Had this provision been made, the municipal fund balance as at December 31, 1989 would have been decreased by $3,230,257 (1988 – $2,352,824).

10. RESERVES AND RESERVE FUNDS

The total balance of the reserve and reserve funds of $53,915,993 (1988 – $46,116,413) and $31,374,012 (1988 – $28,300,820) respectively are made up of the following:

	1989	1988
	$	$
RESERVES – Set aside for specific purpose by Council		
Acquisition of historic properties	220,508	197,440
Alpha enclaves	142,234	126,299
Contingency	1,310,325	1,706,921
Debt charges	3,842,751	5,386,358
Election	137,648	0
Emergency snow removal	1,401,791	1,244,709
Extended health care benefit	935,974	831,090
Uninsured losses	2,466,216	2,251,035
Long Term Disability Plan	3,633,666	2,895,487
Hamilton Place – innovative programming	856	21,094
Hamilton Public Library		
– purchase of books	8,380	12,675
– miscellaneous collections	25,446	18,993
– mobile equipment	158,131	60,013
– repair grounds	904	(51)
– repair buildings	146,173	68,264
– replacement of photocopiers	24,255	73,906

10. RESERVES AND RESERVE FUNDS – (Continued)	1989	1988
	$	$
– film replacement	82,457	33,146
– automated acquisition	15,111	10,000
– non book materials	155	
Historic fire engine	5,530	4,911
Industrial land debt charges	0	28,535
Group Life Insurance	1,098,370	579,431
Maintenance of playground facilities	38,768	34,423
Major repairs and improvements to City owned properties	535,156	399,970
Major repairs to mobile equipment	1,002,840	736,360
Motorized equipment	319,527	315,638
Property purchases	5,059,404	3,788,311
Realty taxes – Beach Strip properties	4,829	9,894
Replacement of mobile equipment	7,156,839	6,298,640
Services for unsubdivided lands development	1,563,914	223,509
Sick leave on resignation	3,144,014	2,788,063
Deferred Income Plan for City Council members	496,574	434,519
Workers' Compensation	555,605	493,345
Working funds, inventories, reduction of taxes and prepaid expenses	11,855,795	11,623,003
Subsidy	65,055	170,316
Dofasco appeal	3,771,383	2,627,039
Municipal conference	75,395	49,468
Hamilton Scourge	11,145	9,329
Special events	83,744	45,000
Labatt Brior bid	89,889	173,889
Central Utilities Plant	235,348	187,435
Compensation – Pay Equity	719,663	158,006
Project Management	1,061,875	0
Annualization	412,350	0
Total Reserves	53,915,993	46,116,413

10. RESERVES AND RESERVE FUNDS – (Continued)

	1989	1988
	$	$
RESERVE FUNDS – Set aside for a specific purpose by legislation, regulation or agreement		
Acquisition of properties under the Planning Act	6,634,667	4,539,601
Off-street parking	5,507,051	6,006,400
Capital projects – general	14,240,656	10,527,355
City vehicle insurance	500,000	500,000
Hamilton Public Library – future capital construction	373	331
Hamilton Public Library – capital projects	511,034	931,762
Hamilton Rehabilitation Loan Program	1,082,789	1,065,280
Hamilton Commercial Facade Program	415,688	405,720
Park improvements at Ivor Wynne Stadium	276,366	476,000
Hamilton Entertainment & Convention Facilities Inc. – capital projects	1,269,052	3,035,166
– ticket surcharge	434,695	328,381
Hamilton Community Heritage Fund	501,641	484,824
Total Reserve Funds	31,374,012	28,300,820

11. CONTRACTUAL OBLIGATIONS

The Municipality is a party to agreements and contracts involving significant future liabilities relative to capital projects in progress. The financial statements reflect the costs incurred to date and the capital budget prepared for five years in the future, update annually, provides for the financing of these future obligations within the estimated financial resources of the Municipality.

12. LEASE AGREEMENT

The Municipality has entered into various lease agreements for computer and related equipment. These agreements provide for termination on November 30, 1991 to coincide with term of Council. The payments required under these agreements for the year 1990 are $2,254,818.

13. GROUP LONG-TERM DISABILITY PROGRAM

The long term disability program provides income protection for qualified employees. The net contribution paid to the Metropolitan Life Insurance as at December 31,1989 was $3,633,666 and is refundable to the Municipality. The latest actuarial valuation of the program liability was estimated to be $3,322,958 as at June 30, 1989. This item is reported in the "Consolidated Balance Sheet" under Reserves as "Reserve for Long Term Disability Plan" and appropriate funds are included as a part of other investment.

14. BUDGET FIGURES

Budgets established for Capital Funds, Reserves and Reserve Funds are based on a project-oriented basis, the costs of which may be carried out over one or more years. As such, they are not directly comparable with current year actual amounts and budgets have therefore not been reflected on the "Consolidated Statement of Operations".

15. PUBLIC LIABILITY INSURANCE

The Municipality is partially self insured for public liability claims up to $2,000,000 for any individual claim and $2,000,000 for any number of claims arising out of a single occurance. Outside coverage is in place for claims in excess of these limits.

The Municipality has made a provision for a reserve for self insurance which as at December 31, 1989 amounted to $2,466,216 (1988- $2,251,035) and is reported on the "Consolidated Balance Sheet" under reserves.

Claims settled during the year amounting to $303,960 (1988 - $21,103) have been provided for from the reserve and are, accordingly, reported as an expenditure on the "Consolidated Statement of Operations".

There are a number of claims unsettled as at December 31, 1989, the probable liability of which would not exceed $2,000,000.

Pannell
Kerr
MacGillivray
Chartered Accountants

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AUDITORS' REPORT

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the balance sheet of the trust funds of The Corporation of the City of Hamilton as at December 31, 1989 and the statement of continuity of trust funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion,these financial statements present fairly the financial position of the trust funds of The Corporation of the City of Hamilton as at December 31,1989 and the continuity of trust funds for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Pannell Kerr MacGillivray

PANNELL KERR MACGILLIVRAY
Chartered Accountants

Hamilton, Ontario
May 10, 1990

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET
as at December 31, 1989

	Total $	Hamilton Cemeteries Perpetual Care $	Hamilton Cemeteries Pre-Need Assurance $	McLaren House Scholarship $
Assets				
Cash	361,909	100,847	(2,401)	0
Accounts Receivable	184,587	30,075	3,961	0
	546,496	130,922	1,560	0
Investments (Note 2)				
Municipal – own	159,846	103,000	0	0
Canada	400,000	0	0	0
Municipal – other	304,000	284,000	0	0
Other	5,957,458	2,219,454	244,609	0
Deposit – Hamilton Foundation	410,510	0	0	0
	7,231,814	2,606,454	244,609	0
Other				
O.H.R.P. loans (note 3)	708,184	0	0	0
Due from revenue fund	181,380	0	0	1,126
	889,564	0	0	1,126
	8,667,874	2,737,376	246,169	1,126
Liabilities				
Due to revenue fund	653,735	39,880	71,072	0
Balance in fund – capital	4,280,200	2,697,496	175,097	1,000
– income	3,733,939	0	0	126
	8,667,874	2,737,376	246,169	1,126

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET – (continued)
as at December 31, 1989

	Museum Acquisition Historical Board $	Children's Museum Gage Park $	F. Walden Dundurn Castle $	F. Walden Library Bequest $
Assets				
Cash	0	0	0	0
Accounts Receivable	0	0	0	0
	0	0	0	0
Investments (Note 2)				
Municipal – own	0	0	0	40,448
Canada	0	0	0	0
Municipal – other	0	0	0	0
Other	0	0	0	0
Deposit – Hamilton Foundation	0	0	0	0
	0	0	0	40,448
Other				
O.H.R.P. loans (note 3)	0	0	0	0
Due from revenue fund	20,938	9,364	5,343	0
	20,938	9,364	5,343	0
	20,938	9,364	5,343	40,448
Liabilities				
Due to revenue fund	0	0	0	30,835
Balance in fund – capital	20,938	9,364	5,343	9,613
– income	0	0	0	0
	20,938	9,364	5,343	40,448

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET – (continued)
as at December 31, 1989

	Mable Waldon Thompson Estate – Library $	Special Gift fund Central Library $	Whitehern Rentals $	Balfour Estate $
Assets				
Cash	0	80,912	0	0
Accounts Receivable	0	61,414	0	0
	0	142,326	0	0
Investments (Note 2)				
Municipal – own	14,398	0	0	0
Canada	0	0	0	0
Municipal – other	0	0	0	0
Other	0	97,292	0	0
Deposit – Hamilton Foundation	0	266,582	0	0
	14,398	363,874	0	0
Other				
O.R.R.P. loans (note 3)	0	0	0	0
Due from revenue fund	0	0	5,227	78,745
	0	0	5,227	78,745
	14,398	506,200	5,227	78,745
Liabilities				
Due to revenue fund	0	28,245	0	0
Balance in fund – capital	14,398	477,955	5,227	78,745
– income	0	0	0	0
	14,398	506,200	5,227	78,745

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET – (continued)
as at December 31, 1989

	Capital Endowment Library $	Ketha Mclaren Memorial Fund $	Senior Citizens Club – Playground Equipment $	Hamilton Historic Board Furnishing Restoration $
Assets				
Cash	0	0	0	0
Accounts Receivable	8,403	500	0	0
	8,403	500	0	0
Investments (Note 2)				
Municipal – own	0	0	0	0
Canada	0	0	0	0
Municipal – other	0	0	0	0
Other	177,704	0	0	0
Deposit – Hamilton Foundation	133,275	10,653	0	0
	310,979	10,653	0	0
Other				
O.H.R.P. loans (note 3)	0	0	0	0
Due from revenue fund	0	828	8,319	13,732
	0	828	8,319	13,732
	319,382	11,981	8,319	13,732
Liabilities				
Due to revenue fund	28,968	0	0	0
Balance in fund – capital	290,414	11,981	8,319	13,732
– income	0	0	0	0
	319,382	11,981	8,319	13,732

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET – (continued)
as at December 31, 1989

	Ontario Home Renewal Program $	Baby Dispensary Guild Trust $	Hubert Washington Memorial Fund $	Elizabeth Herron Trust Fund $
Assets				
Cash	172,155	10,396	0	0
Accounts Receivable	79,956	278	0	0
	252,111	10,674	0	0
Investments (Note 2)				
Municipal – own	0	2,000	0	0
Canada	0	0	0	0
Municipal – other	0	20,000	0	0
Other	3,200,054	18,345	0	0
Deposit – Hamilton Foundation	0	0	0	0
	3,200,054	40,345	0	0
Other				
O.H.R.P. loans (note 3)	708,184	0	0	0
Due from revenue fund	0	0	1,126	2,252
	708,184	0	1,126	2,252
	4,160,349	51,019	1,126	2,252
Liabilities				
Due to revenue fund	454,735	0	0	0
Balance in fund – capital	0	23,198	1,000	2,000
– income	3,705,614	27,821	126	252
	4,160,349	51,019	1,126	2,252

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET – (continued)
as at December 31, 1989

	Jessie Ann Skingley Bequest library $	Ma'Ansham Project Library $	Centennial Art Commission Library $	Centennial Buy-A-Book Campaign Library $
Assets				
Cash	0	0	0	0
Accounts Receivable	0	0	0	0
	0	0	0	0
Investments (Note 2)				
Municipal – own	0	0	0	0
Canada	0	0	0	0
Municipal – other	0	0	0	0
Other	0	0	0	0
Deposit – Hamilton Foundation	0	0	0	0
	0	0	0	0
Other				
O.H.R.P. loans (note 3)	0	0	0	0
Due from revenue fund	4,462	556	22,397	6,965
	4,462	556	22,397	6,965
	4,462	556	22,397	6,965
Liabilities				
Due to revenue fund	0	0	0	0
Balance in fund – capital	4,462	556	22,397	6,965
– income	0	0	0	0
	4,462	556	22,397	6,965

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
BALANCE SHEET – (continued)
as at December 31, 1989

	Sheration Parking–Lakeview Development $
Assets	
Cash	0
Accounts Receivable	0
	0
Investments (Note 2)	
Municipal – own	0
Canada	400,000
Municipal – other	0
Other	0
Deposit – Hamilton Foundation	0
	400,000
Other	
O.H.R.P. loans (note 3)	0
Due from revenue fund	0
	0
	400,000
Liabilities	
Due to revenue fund	0
Balance in fund – capital	400,000
– income	0
	400,000

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY
for the year ended December 31, 1989

	Total $	Hamilton Cemeteries Perpetual Care $	Hamilton Cemeteries Pre-Need Assurance $	McLaren House Scholarship $
Balance – beginning of year	6,990,542	2,554,337	166,713	1,175
Capital Receipts				
Cemetery lots and interments	171,075	143,159	27,916	0
Income Receipts				
Interest earned	825,945	251,336	27,278	126
Other revenue	464,395	0	0	0
Transfer from reserve and other funds	209,160	0	0	0
	1,670,575	394,495	55,194	126
Expenditure				
Transfer to revenue fund	279,314	251,336	27,278	175
O.H.R.P. loan forgivness	44,343	0	0	0
Other	94,629	0	0	0
Transfer to reserve and other funds	228,692	0	19,532	0
	646,978	251,336	46,810	175
Balance – end of the year	8,014,139	2,697,496	175,097	1,126

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY – (continued)
for the year ended December 31, 1989

	Museum Acquisition Historical Board $	Children's Museum Gage Park $	F. Walden Dundurn Castle $	F. Walden Library Bequest $
Balance – beginning of year	18,077	8,037	4,744	31,853
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	2,281	1,327	599	3,345
Other revenue	580	0	0	7,731
Transfer from reserve and other funds	0	0	0	0
	2,861	1,327	599	11,076
Expenditure				
Transfer to revenue fund	0	0	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	0	0	0	33,316
Transfer to reserve and other funds	0	0	0	0
	0	0	0	33,316
Balance – end of the year	20,938	9,364	5,343	9,613

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY – (continued)
for the year ended December 31, 1989

	Mable Waldon Thompson Estate – Library $	Special Gift fund Central Library $	Whitehern Rentals $	Balfour Estate $
Balance – beginning of Year	13,208	446,697	3,262	71,170
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	1,190	53,850	415	6,448
Other revenue	0	6,120	2,090	15,130
Transfer from reserve and other funds	0	0	0	0
	1,190	59,970	2,505	21,578
Expenditure				
Transfer to revenue fund	0	0	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	0	24,250	540	14,003
Transfer to reserve and other funds	0	4,462	0	0
	0	28,712	540	14,003
Balance – end of the year	14,398	477,955	5,227	78,745

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY – (continued)
for the year ended December 31, 1989

	Capital Endowment Library	Ketha Mclaren Memorial Fund	Senior Citizens Club – Playground Equipment	Hamilton Historic Board Furnishing Restoration
	$	$	$	$
Balance – beginning of year	278,797	11,068	7,387	12,285
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	11,051	705	932	1,540
Other revenue	3,920	208	0	95
Transfer from reserve and other funds	0	0	0	0
	14,971	913	932	1,635
Expenditure				
Transfer to revenue fund	0	0	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	3,354	0	0	188
Transfer to reserve and other funds	0	0	0	0
	3,354	0	0	188
Balance – end of the year	290,414	11,981	8,319	13,732

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY – (continued)
for the year ended December 31, 1989

	Ontario Home Renewal Program $	Baby Dispensary Guild Trust $	Hubert Washington Memorial Fund $	Elizabeth Herron Trust Fund $
Balance – beginning of year	3,312,323	45,884	1,175	2,350
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	456,537	5,135	126	252
Other revenue	0	0	0	0
Transfer from reserve and other funds	204,698	0	0	0
	661,235	5,135	126	252
Expenditure				
Transfer to revenue fund	0	0	175	350
O.H.R.P. loan forgiveness	44,343	0	0	0
Other	18,903	0	0	0
Transfer to reserve and other funds	204,698	0	0	0
	267,944	0	175	350
Balance – end of the year	3,705,614	51,019	1,126	2,252

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY – (continued)
for the year ended December 31, 1989

	Jessie Ann Skingley Bequest library $	Ma'Ansham Project Library $	Centennial Art Commission Library $	Centennial Buy-A-Book Campaign Library $
Balance – beginning of year	0	0	0	0
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	0	0	1,472	0
Other revenue	0	556	21,000	6,965
Transfer from reserve and other funds	4,462	0	0	0
	4,462	556	22,472	6,965
Expenditure				
Transfer to revenue fund	0	0	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	0	0	75	0
Transfer to reserve and other funds	0	0	0	0
	0	0	75	0
Balance – end of the year	4,462	556	22,397	6,965

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS
STATEMENT OF CONTINUITY – (continued)
for the year ended December 31, 1989

	Sheration Parking– Lakeview Development $
Balance – beginning of year	0
Capital Receipts	
Cemetery lots and interments	0
Income Receipts	
Interest earned	0
Other revenue	400,000
Transfer from reserve and other funds	0
	400,000
Expenditure	
Transfer to revenue fund	0
O.H.R.P. loan forgiveness	0
Other	0
Transfer to reserve and other funds	0
	0
Balance – end of the year	400,000

THE CORPORATION OF THE CITY OF HAMILTON

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 1989

1. ACCOUNTING POLICIES

Basis of Accounting

Receipts and expenditures on the "Statement of Continuity" are reported on the accrual basis of accounting.

2. INVESTMENTS

The total investments recorded in the Balance Sheet are $7,231,814 (1988 - $3,138,981). These investments have a market value of $7,153,576 (1988 - $3,027,077) at the end of the year.

3. O.H.R.P. LOANS

	$
O.H.R.P.-D loans	111,701
Recoverable Principal Receivable	549,687
Forgivable Principal Unearned	46,796
	708,184